UNITED
NATIONS

DP

Governing Council
of the
United Nations
Development Programme

Distr.
GENERAL

DP/1993/44
7 May 1993

ORIGINAL: ENGLISH

Fortieth session
1-18 June 1993, New York
Item 8 (a) of the provisional agenda

FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

# ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1992

Report of the Administrator

SUMMARY

The present document constitutes the Administrator's main report on the financial aspects of the United Nations Development Programme and provides a comprehensive financial review of the activities financed from the United Nations Development Programme account during 1992 and of the financial position as at the end of that year and responds to decisions of the Governing Council described below.

The report provides a detailed analysis of the present financial situation and estimates of income and expenditure for 1993 and 1994 incorporating strategic plans presented in related documents. It identifies issues of concern to the Administrator which he brings to the Governing Council for its consideration. The report includes information on cost-sharing activities, the status of the Special Measures Fund for the Least Developed Countries and of Special Programme Resources, the placement of United Nations Development Programme funds, the Operational Reserve, and the utilization of accumulated non-convertible currencies.

The report also provides information on agency support cost flexibility arrangements in accordance with decision 82/36 of 18 June 1982 and 91/32 of 25 June 1991; the status of the Reserve for Field Accommodation and related matters, in accordance with paragraph 5 of decision 82/30 of 18 June 1982 and paragraph 2 of decision 89/57 of 30 June 1989; management and other support services as per decision 83/5 of 24 June 1983.

The Governing Council is being requested to respond to the request of the United Nations Educational, Scientific and Cultural Organization for additional support cost reimbursement (sect. V). The Council should note the Administrator's comments contained in paragraphs 28 and 57.

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## ABBREVIATIONS

| | |
|---|---|
| AfDB | African Development Bank |
| AFESD | Arab Fund for Economic and Social Development |
| AsDB | Asian Development Bank |
| ECA | Economic Commission for Africa |
| ECE | Economic Commission for Europe |
| ECLAC | Economic Commission for Latin America and the Caribbean |
| ESCWA | Economic and Social Commission for Western Asia |
| ESCAP | Economic and Social Commission for Asia and the Pacific |
| FAO | Food and Agriculture Organization of the United Nations |
| GCCC | Government cash counterpart contribution |
| HARS | Household Appliances Rental Scheme |
| IAEA | International Atomic Energy Agency |
| ICAO | International Civil Aviation Organization |
| IDA | International Development Association |
| IDB | Inter-American Development Bank |
| IFAD | International Fund for Agricultural Development |
| IFC | International Finance Corporation |
| ILO | International Labour Organisation |
| IMO | International Maritime Organization |
| IMF | International Monetary Fund |
| IPF | Indicative planning figure |
| ITC | International Trade Centre |
| ITU | International Telecommunication Union |
| JCGP | Joint Consultative Group on Policy |
| LDC | Least developed country |
| NATCAP | National technical cooperation assessment and programmes |
| NGO | Non-governmental organization |

| | |
|---|---|
| OPS | Office for Project Services |
| RFA | Reserve for Field Accommodation |
| SDR | Special drawing rights |
| SIS | Special Industrial Services |
| SMF/LDC | Special Measures Fund for the Least Developed Countries |
| SPR | Special Programme Resources |
| TSS | Technical Support Services |
| UNCHS | United Nations Centre for Human Settlements (Habitat) |
| UNCTAD | United Nations Conference on Trade and Development |
| UNDP | United Nations Development Programme |
| UNEP | United Nations Environment Programme |
| UNESCO | United Nations Educational, Scientific and Cultural Organization |
| UNFSTD | United Nations Fund for Science and Technology for Development |
| UNFPA | United Nations Population Fund |
| UNHCR | Office of the United Nations High Commissioner for Refugees |
| UNICEF | United Nations Children's Fund |
| UNIDO | United Nations Industrial Development Organization |
| UNIFEM | United Nations Development Fund for Women |
| UNRFNRE | United Nations Revolving Fund for Natural Resources Exploration |
| UNSO | United Nations Sudano-Sahelian Office |
| UNV | United Nations Volunteers |
| UPU | Universal Postal Union |
| USAID | United States Agency for International Development |
| WFP | World Food Programme |
| WHO | World Health Organization |
| WIPO | World Intellectual Property Organization |
| WMO | World Meteorological Organization |
| WTO | World Tourism Organization |

# I. ANNUAL REVIEW OF THE FINANCIAL SITUATION

## A. Overview of the financial situation

### 1. Introduction

1. The present report provides the Governing Council with comprehensive financial information on the activities financed from the United Nations Development Programme (UNDP) Account during 1992. Information on trust funds administered by UNDP is being provided to the Council in separate documents (DP/1993/44/Add.2 and Add.3). In response to the Council's request contained in paragraph A.1 of the annex to decision 87/1 of 17 February 1987 that basic statistical data and financial data be provided to it for trust funds the Administrator has provided resource planning tables for UNV, UNSO, UNIFEM, UNFSTD, UNRFNRE, and the Energy Account in addendum 1 to the present document.

2. As in the past, the Administrator brings to the Governing Council in this document financial issues that are of concern to him. The Administrator indicated in document DP/1992/38 that 1992 contributions would not reach the 8 per cent growth rate agreed to by the Council for the fifth programming cycle. It would now appear that the situation is more serious than originally projected and it is important that the Council be fully aware of the implications thereof. UNDP is in a period of transition, a period requiring prompt and appropriate action to maintain the financial viability of the Programme.

3. The critical factors in this transition period are:

(a) Income levels, which are primarily a reflection of voluntary contributions and miscellaneous income, but with an increasingly important cost-sharing component;

(b) Resource balances, which govern the extent to which shortfalls in income can be made up by drawing down accumulated "surplus" balances;

(c) Programme expenditure planning, to ensure that programme expenditures remain within available and projected resources;

(d) Other costs, to ensure cost-effectiveness in the use of agency support costs, programme support and core budget expenditures.

These are considered in more detail as follows.

Income

4. Voluntary contributions received have grown from $680 million in 1982 (the start of the third programming cycle) to $1,178 million in 1992 (see table 1). Over the period 1985-1988, there was a strong growth in the dollar value of voluntary contributions received, which went from $659 million in 1985 to $931 million in 1988. The weakening of the dollar was a major factor in that the growth of contributions as measured in dollar value was faster than the growth of contributions in donor currencies.

Table 1. UNDP: Availability of resources and expenditures, 1982 to 1994

(Millions of dollars)

| | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 b/ | 1994 b/ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Voluntary contributions a/ | 677.1 | 678.8 | 677.7 | 670.9 | 771.3 | 859.3 | 943.6 | 947.2 | 1 036.7 | 1 015.3 | 1 075.5 | 930.0 | 939.3 |
| Percentage change | | 0.3% | -0.2% | -1.0% | 15.0% | 11.4% | 9.8% | 0.4% | 9.4% | -2.1% | 5.9% | -13.5% | 1.0% |
| Contributions received | 680.0 | 697.8 | 651.2 | 658.9 | 785.3 | 880.6 | 931.0 | 932.5 | 1 001.6 | 948.9 | 1 177.9 | 929.2 | 938.1 |
| Miscellaneous income | 6.4 | 17.4 | 20.6 | 91.3 | 127.9 | 155.1 | 72.5 | 55.8 | 150.2 | 13.5 | 0.4 | 15.0 | 10.0 |
| Total income | 686.4 | 715.2 | 671.8 | 750.2 | 913.2 | 1 035.7 | 1 003.5 | 988.3 | 1 151.8 | 962.4 | 1 178.3 | 944.2 | 948.1 |
| Expenditures | 764.0 | 651.6 | 613.2 | 682.3 | 783.6 | 817.5 | 954.8 | 1 046.0 | 1 202.8 | 1 281.7 | 1 110.6 | 1 058.3 | 974.8 |
| Excess deficit | -77.6 | 63.6 | 58.6 | 67.9 | 129.6 | 218.2 | 48.7 | -57.7 | -51.0 | -319.3 | 67.7 | -114.1 | -26.7 |
| Balance of resources | -5.7 | 57.9 | 116.5 | 184.4 | 314.0 | 532.2 | 580.9 | 523.2 | 472.2 | 152.9 | 220.6 | 106.5 | 79.8 |
| Change in balance of resources for cycle | | | 1982-1986 | | 319.7 | | | 1987-1991 | | -379.3 | | | |

a/ Value of pledges by year at United Nations rate of exchange when paid.

b/ Estimates.

5. It should be noted that voluntary contributions of $1,178 million received in 1992 are higher than normal in that this figure reflects a very high level of payment of pledges with respect to 1992 as well as very high collection of pledges with respect to prior years (including $105 million with respect to 1991 pledges that were received in the first few days of 1992).

6. Pledges with respect to 1992 amounted to $1,079 million. The latest estimate for pledges with respect to 1993 is $930 million, which represents a reduction from 1992 of $149 million or 14 per cent. Additionally, this represents a shortfall of $236 million from resources projected to be received in 1993 in accordance with decision 90/34, which envisaged an annual increase in contributions of 8 per cent. To date in 1993, the pledge figure for 1993 has decreased by $80 million from the estimates as at 31 December 1992, with $36 million as a result of exchange rate changes and $44 million from reductions in actual and estimated pledges.

7. Miscellaneous income has been an important element in financing and amounted to over $50 million per year in the period 1985-1990, rising to a peak of $155 million in 1987. As the dollar weakened, large foreign exchange gains increased miscellaneous income as a result of the increasing dollar value of non-dollar assets. UNDP has also benefited in the past from relatively high rates of return on investments. However, miscellaneous income fell from $150 million in 1990 to $13.1 million in 1991 and to $0.5 million in 1992, reflecting lower interest rates on investments and substantial foreign exchange losses at a time of high foreign exchange rate volatility and the significant devaluation of a number of currencies of donor countries.

8. Cost-sharing contributions have grown substantially, to almost $300 million in 1992, and are expected to continue to increase steadily. While this source of funding enables a larger total programme expenditure in selected countries, it does not make up for the shortfalls in voluntary contributions necessary for financing IPFs.

Balance of resources

9. The balance of general resources increased rapidly from $184 million in 1985 to a peak of $581 million in 1988. Several measures were taken during these years to enhance the capacity of the United Nations system to deliver an increased level of programme expenditure and thereby utilize the accumulated balance of resources. With higher income and resource balances than foreseen when planning fourth cycle expenditures, the Governing Council in 1988 approved an increase in IPFs established earlier for the fourth cycle. Accordingly, in 1989 and later years, total expenditures exceeded income, thus reducing the balance of resources, which had come down to $153 million by end 1991. In 1992, the balance of resources increased slightly to $220 million but is projected to come down to around $106 million by end 1993, to $80 million in 1994 and to remain at around this level in the following years. This is the minimum practical year-end balance given the different patterns of cash inflows and outflows during the course of any year. Thus, annual expenditures must in the future be established within the constraints of annual income.

10. Cost-sharing balances have grown from $62 million in 1985 to $216 million at end 1992. This reflects the continued growth in cost-sharing income and expenditures and the requirement that cost-sharing income be received before expenditures are made.

Programme expenditure planning

11. Core programme expenditures have to be planned taking into account the forecast levels of income. The Administrator continually reviews resource availability and establishes programme expenditure projections within the limits of available resources while ensuring that they are used effectively and promptly for financing technical cooperation activities.

12. 1992 IPF expenditures were $142 million less than in 1991, reflecting measures introduced to control expenditure levels in the light of lower-than-expected income levels and the substantially lower balance of general resources. The reduced level of expenditures is also in accord with the pattern observed in the second and third cycles of a decline in expenditures in the first year of a cycle. In the light of the disappointing pledges for 1993 and the conclusion that the fifth cycle contribution growth target of 8 per cent is unlikely to be achieved, the Administrator has now established IPF expenditure targets of $640 million in 1993 and $590 million in 1994.

Other costs

13. Other costs such as agency support costs, programme support and development costs and core budget costs have to be paid from the same voluntary contributions as fund the main programme. Agency support cost expenditures are to some extent a function of programme expenditures. The Administrator's commitment to reduce budgetary expenditures is explained in the context of his 1994-1995 budget proposals (DP/1993/45).

14. The financial review paper, in the forecasts for 1993 and 1994, incorporates projections from both the report of the Administrator on matters relating to the programming cycles (DP/1993/21) and the budget estimates (DP/1993/45) and reflects the strategies set out in those papers. It is imperative that the Governing Council appreciate that neither the proposed budget strategy nor improved management of UNDP resources will provide funds sufficient to meet those needed to enable delivery of the programme as originally envisaged. The main question to be addressed by the Council is whether Governments can achieve the level of contributions required to enable delivery of the planned programmes.

15. Tables 3 and 4 provide the preliminary unaudited data on income and expenditure for 1992 and the statement of assets and liabilities as at 31 December 1992. The data is compared to 1991 results. The Administrator's forecasts for 1993 and 1994 are also presented in tables 3 and 4. For this purpose, the United Nations operational rates of exchange in effect as of March 1993 have been used in making the projections of income and expenditure. Whenever necessary and appropriate, historical patterns and judgemental factors have been used in making the projections of other financial elements.

## 2. Income

16. Total income in 1992 amounted to $1.5 billion and total expenditures $1.4 billion. This resulted in a surplus of income over expenditure of $100 million, which is attributable to the individual funds in the UNDP account, as shown in table 5.

17. The increase in voluntary contributions resulted primarily from a substantially higher payment rate in 1992 than in 1991. Some 98.5 per cent of contributions for 1992 ($1,079.4 million) were received in 1992. This was up from 86 per cent of contributions from 1991 ($1,030.2 million) which were paid in 1991. The increase can be accounted for in the following manner:

Table 2. Income received for voluntary contributions

(Millions of dollars)

| | For prior years | For current year | For future years | Total |
|---|---|---|---|---|
| 1992 | 118.9 | 1 063.1 | 0.2 | 1 182.2 |
| 1991 | 71.1 | 883.8 | 0.4 | 955.3 |
| | | | Increase | 226.9 |

18. The higher collection rate in 1992 does not increase overall resources but does substantially improve the UNDP cash flow. The Administrator wishes to thank member States for achieving the excellent payment rate in 1992. It is one of the highest to date for UNDP. Contributions outstanding as at 31 December 1992 are reported in annex table 1.

19. Cost-sharing contributions increased by $75 million in 1992. This follows an increase of $50 million in 1991. The increase in cost-sharing contributions cannot be attributed to any one donor but rather is a general increase by many donors. Cost-sharing contributions received to the end of March 1993 are 17 per cent higher than contributions received to the same date in 1992 so that a further substantial increase in cost-sharing activity might be expected this year.

20. Miscellaneous income decreased in 1992 by $13.1 million. This reflects the lower interest rates prevailing in most countries during the year. The decrease also includes exchange rate losses resulting from the turmoil in the European monetary system, which resulted in the significant devaluation of many European currencies. It also includes losses on exchange from devaluation of holdings in non-convertible currencies. These issues are addressed in more depth under section I.E, placement of UNDP funds.

Table 3. Statement of actual income and expenditure as at 31 December 1992 for the years 1991 and 1992 and projections for 1993 and 1994

(Millions of dollars)

| | 1991 Actual | 1992 Actual | 1992 Change | 1993 Forecasts | 1994 Forecasts |
|---|---|---|---|---|---|
| I. INCOME | | | | | |
| Contributions from Governments | | | | | |
| Voluntary pledges (cash receipts) | 955.3 | 1 182.2 | 226.9 | 935.2 | 944.1 |
| Less: Transfers to Government local office costs | (6.4) | (4.3) | 2.1 | (6.0) | (6.0) |
| | 948.9 | 1 177.9 | 229.0 | 929.2 | 938.1 |
| Voluntary pledges for the Special Measures Fund for the Least Developed Countries | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Cost-sharing contributions | 218.8 | 293.8 | 75.0 | 300.0 | 350.0 |
| Cash counterpart contributions for projects | 10.6 | 11.3 | 0.7 | 10.0 | 10.0 |
| | 1 178.3 | 1 483.0 | 304.7 | 1 239.2 | 1 298.1 |
| UNDP extrabudgetary income | 48.1 | 44.8 | (3.3) | 50.0 | 50.0 |
| Miscellaneous income (net) | 13.5 | 0.4 | (13.1) | 15.0 | 10.0 |
| TOTAL INCOME | 1 239.9 | 1 528.2 | 288.3 | 1 304.2 | 1 358.1 |
| II. EXPENDITURE | | | | | |
| Programme expenditure | | | | | |
| Indicative planning figures | 871.8 | 730.3 | (141.5) | 643.5 | 593.5 |
| Special Programme Resources | 43.0 | 50.6 | 7.6 | 45.0 | 45.0 |
| Special Industrial Services | 1.0 | 1.8 | 0.8 | 2.9 | 3.0 |
| Special Measures Fund for the Least Developed Countries | 13.0 | 6.5 | (6.5) | 6.5 | 6.5 |
| Cost-sharing contributions | 195.9 | 225.2 | 29.3 | 300.0 | 340.0 |
| Government cash counterpart contributions | 10.3 | 12.3 | 2.0 | 10.0 | 10.0 |
| | 1 135.0 | 1 026.7 | (108.3) | 1 007.9 | 998.0 |
| Programme support costs | | | | | |
| Agency and technical support services a/ | 100.7 | 88.5 | (12.2) | 112.5 | 115.3 |
| Programme support and development activities b/ | 38.3 | 43.5 | 5.2 | 37.3 | 33.6 |
| Other costs | 4.4 | 7.2 | 2.8 | 5.6 | 5.6 |
| UNDP biennial budget expenditure | 218.3 | 204.7 | (13.6) | 232.8 | 212.9 |
| UNDP extrabudgetary expenditure | 42.4 | 49.5 | 7.1 | 46.0 | 48.0 |
| TOTAL EXPENDITURE | 1 539.1 | 1 420.1 | (119.0) | 1 442.1 | 1 413.4 |
| III. EXCESS OF INCOME OVER EXPENDITURE | (299.2) | 108.2 | 407.4 | (137.9) | (55.3) |

a/ Includes expenditures for TSS-1, TSS-2, administrative and operational services on the main programme and cost-sharing.

b/ Presentation of support costs has been changed according to Governing Council decision 91/32. The data for 1991 is presented in the new format for comparative purposes.

Table 4. Statement of net assets and liabilities as at 31 December 1992 for the years 1991 and 1992 and projections for 1993 and 1994 a/

(Millions of dollars)

| | 1991 Actual | 1992 Actual | 1992 Change | 1993 Forecast | 1994 Forecast |
|---|---|---|---|---|---|
| I. ASSETS | | | | | |
| A. Cash | | | | | |
| Convertible currencies | 2.1 | 3.4 | 1.3 | 3.0 | 3.0 |
| Usable non-convertible currencies | 0.4 | 1.1 | 0.7 | 0.4 | 0.4 |
| Accumulated non-convertible currencies - main programme | 21.1 | 12.0 | (9.1) | 11.0 | 11.0 |
| Rouble holdings for the USSR TF | 0.8 | 0.0 | (0.8) | 0.0 | 0.0 |
| Cash at field offices | 23.2 | 25.2 | 2.0 | 22.0 | 22.0 |
| Government letters of credit | 3.2 | 3.5 | 0.3 | 3.5 | 3.5 |
| Investments | | | | | |
| UNDP main programme | 195.0 | 254.8 | 59.8 | 121.7 | 77.8 |
| Supplementary activities | 405.6 | 540.2 | 134.6 | 546.3 | 545.0 |
| | 651.4 | 840.2 | 188.8 | 707.9 | 662.7 |
| B. Advances and accounts receivable | | | | | |
| Operating funds provided by UNDP to participating and executing agencies (net) | 92.7 | 76.0 | (16.7) | 59.8 | 59.8 |
| Other amounts receivable | 86.6 | 69.5 | (17.1) | 69.0 | 69.0 |
| | 179.3 | 145.5 | (33.8) | 128.8 | 128.8 |
| | 830.7 | 985.7 | 155.0 | 836.7 | 791.5 |
| II. LIABILITIES | | | | | |
| Unliquidated obligations of participating and executing agencies | 179.1 | 128.9 | (50.2) | 118.0 | 118.0 |
| Other amounts payable | 215.5 | 308.8 | 93.3 | 310.0 | 310.0 |
| Management services | 47.8 | 51.4 | 3.6 | 50.0 | 50.0 |
| | 442.4 | 489.1 | 46.7 | 478.0 | 478.0 |
| III. UNEXPENDED CONTRIBUTIONS | | | | | |
| For the Special Measures Fund for the Least Developed Countries | 26.0 | 19.5 | (6.5) | 13.0 | 6.5 |
| For cost-sharing contributions | 162.7 | 215.8 | 53.1 | 194.8 | 181.0 |
| For Government cash counterpart contributions | 8.3 | 7.0 | (1.3) | 6.7 | 6.4 |
| For extrabudgetary activities | 38.5 | 33.8 | (4.7) | 37.8 | 39.8 |
| | 235.5 | 276.1 | 40.6 | 252.3 | 233.7 |
| | 677.9 | 765.2 | 87.3 | 730.3 | 711.7 |
| IV. NET ASSETS | | | | | |
| Balance of General Resources | 152.9 | 220.6 | 67.7 | 106.5 | 79.8 |
| Balance of General Resources (Exclusive of accumulated non-convertible currencies) | 131.8 | 208.6 | 76.8 | 95.5 | 68.8 |

a/ Exclusive of the Operational Reserve ($200 million in 1991, $210 million in 1992, $210 million in 1993, and $200 million in 1994 and the Reserve for Field Accommodation, $25 million).

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21. The reduction in extrabudgetary income to a great extent also reflects the lower interest rates prevailing in most countries during the year and therefore a lower apportionment of interest to supplementary activities.

### 3. Programme expenditures

22. On the expenditure side, after several years of annual increases in the fourth cycle, IPF expenditures in 1992 dropped to $727 million, exclusive of add-on expenditures, a reduction of 17 per cent from 1991 expenditures of $867 million. This reduction was in line with the usual historical pattern observed in previous cycles of a decline in expenditures in the first year of a cycle. Additionally, as explained in section I.A.5, measures were taken during 1992 to reduce IPF expenditures below the forecast of $780 million provided to the Governing Council last year when it became apparent that contributions were unlikely to meet the established targets.

23. The increase in cost-sharing expenditures is indicative of the increased availability of contributions. Cost-sharing is becoming a steadily increasing portion of the programme. This reflects resource mobilization efforts undertaken in various countries as well as the increasingly effective central coordinating function being played by UNDP in the field through NATCAP and round-table activities.

24. The decrease in agency support costs in the main reflects the decrease in total programme expenditures. Additionally, there was a significant increase in activities designated for national execution. In 1991, Governments implemented approximately 15 per cent of the programme, while in 1992, that percentage increased to 23 per cent.

25. The reduction in UNDP biennial budget expenditure results from implementation of the budget strategy for 1992-1993 and the fact that expenditures in the first year of the biennium are generally lower than in the second.

26. Table 3 incorporates the new presentation of programme support and development activities agreed to by the Governing Council at its thirty-ninth session. The 1991 accounts have been restated for comparison purposes. Annex tables 2 (a) and 2 (b) provide expenditure information by agency and support costs paid by agency.

### 4. Net assets and liabilities

27. The major focus on the balance sheet changes should be on the balances of resources and unexpended contributions. As indicated in table 5, these increased by $108 million in 1992 for reasons previously stated. UNDP holdings of accumulated non-convertible currencies decreased, as is explained in section I.G below. The impact of these changes is reflected in the change in investment holdings. Investments held on behalf of the main programme were $254.8 million. Investments held for the Operational Reserve were $210 million. Amounts held for supplementary activities were $540.2 million, the distribution

of which is shown in table 6 below. Investments held for supplementary activities are earmarked for specific projects or programmes, must be held for the intended purposes, and are not available for main programme activities.

28. Other balance sheet changes are operationally oriented, reflecting the changed nature and distribution of core and non-core programme activities. Operating funds provided to executing agencies are a function of programme delivery, so were reduced in line with the reduced expenditure level. Other accounts payable include $129.6 million held for trust funds established by the Administrator in 1992. These are reported on in DP/1992/44/Add.3.

Table 5. 1992 (deficit)/surplus of income over expenditure in the UNDP account by source of funds

| Source of funds | Amount (Millions of US dollars) |
|---|---|
| General resources | 67.7 |
| Cost-sharing | 53.1 |
| SMF/LDC | (6.5) |
| Government cash counterpart | (1.4) |
| Extrabudgetary activities | (4.7) |
| Total surplus of income over expenditure | 108.2 |

Table 6. Investment as at 31 December 1992: supplementary activities

| | (Millions of dollars) |
|---|---|
| Unexpended resources for the SMF/LDC, cost-sharing, cash counterpart contributions extrabudgetary resources | 275.8 |
| Trust fund activities | 129.6 |
| Management Service Agreements | 114.1 |
| Advances received in respect of agency programmes and MIP | 20.7 |
| Total | 540.2 |

## 5. Financial forecasts

29. Last year, in his annual review of the financial situation (DP/1992/38) as well as in his report on matters relating to the fourth and fifth programming cycles (DP/1992/22), the Administrator pointed out that it had become evident at that time that the target for annual increases in contributions of 8 per cent assumed in decision 90/34 was unlikely to be achieved. Accordingly, while continuing to seek increased resources and emphasizing the need for meeting the established growth targets, the Administrator had been obliged, for prudent financial management purposes, to take the following actions: (a) assume an annual rate of growth in resources of 4 per cent in the establishment of the planning framework for the fifth cycle; (b) instruct individual UNDP field offices to provide for a programme reserve of 10 per cent of the IPFs in the country programmes; and (c) establish annual expenditure targets for 1992 and 1993 of $780 million and $760 million respectively, in order to keep within available resources.

30. Towards the end of 1992, following a detailed review, the Administrator concluded that a further decline in contributions for 1993 had become likely, resulting from reductions in pledges by some major donors as well as a substantial appreciation in the value of the dollar vis-à-vis the currencies of several other donors. Based on these factors and on the best estimates available at that time, the Administrator decided to revise further the planning parameters for the fifth cycle and advise UNDP field offices that, for programme-planning purposes, resources at the level of 75 per cent of the established IPFs should be assumed. Since that time there has been a further deterioration in the outlook for resources, with indications that contributions for 1993 would amount to only $930 million, a reduction of 13.5 per cent from 1992.

31. In addition to the above considerations, and as reported in paragraph 5 of document DP/1992/22, there has been a progressive and significant reduction in UNDP cash holdings in the last several years. It has therefore become essential that, even though programme planning would be continued at the level of 75 per cent of IPFs, annual expenditure levels be established in such a manner that the resulting cash outflows are in balance with cash inflows during a year and that no drawdown of the Operational Reserve is planned. Accordingly, the Administrator has revised IPF expenditure targets for 1993 and 1994 to $640 million and $590 million respectively. With these expenditure targets, the balance of resources for the main programme is forecast to be $106.5 million at the end of 1993, and $79.8 million at the end of 1994.

32. The Administrator intends to monitor closely the development of the resource situation and take such measures as are necessary in line with evolving circumstances. While the rate of new project approvals so far in the fifth cycle has been consistent with the available resources, it is essential to ensure that the programme build-up during 1993 and 1994 is in accordance with revised budgeting targets and that expenditure targets are not exceeded. For this purpose, strict financial management controls will be applied, while taking steps to minimize disruptions to the ongoing programmes. The Administrator expects, however, that the programme levels as currently established can be sustained, and increased in the later years of the fifth cycle, should additional resources be forthcoming.

## B. Special Programme Resources

33. Total SPR expenditures during 1992 amounted to $83.2 million, of which $32.6 million has been charged against cost-sharing contributions, resulting in a net expenditure in 1992 against SPR resources of $50.6 million. The latter represents an increase of 18 per cent over expenditures in 1991 and 27 per cent over the forecast of $40 million. While project approvals under the SPR programme have gradually increased since the programme documents for the sub-categories of the SPR were approved by the Governing Council in February 1992, it has been necessary to reduce the SPR expenditure level for 1993 and 1994 in line with reduced expectations of resources, as described in Section I.A.5.

## C. Cost-sharing arrangements

34. Cost-sharing expenditure during 1992 totalled $225.2 million, which was $20.2 million more than the forecast presented in document DP/1992/38. Of the total amount, $192.6 million was cost-sharing for IPF-financed programmes and projects while $32.6 million was applied to SPR-financed projects. An amount of $141.5 million was expended as recipient Government project cost-sharing, $7.4 million as recipient Government programme cost-sharing and $43.7 million as third-party cost-sharing. As has been mentioned in previous reports, it is more difficult to give an accurate forecast of cost-sharing expenditure than of IPF expenditure, mainly for the following reasons: only at the time of the signature of a project document which includes a cost-sharing component, is there reliable data that can be used for the forecasting of expenditures against cost-sharing contributions; and as the apportionment of expenditures is dependent on the incidence of cost-sharing contributions, the actual level of cost-sharing expenditures cannot be determined until year end.

35. Annex table 3 (a) provides a country-by-country analysis of the 1992 income from cost-sharing contributions and annex table 3 (b) provides additional information on income received under third-party cost-sharing arrangements, a summary of which is as follows:

| | (Millions of dollars) |
|---|---|
| Project cost-sharing by recipient Governments | 183.3 |
| Recipient Government programme cost-sharing | 19.4 |
| Third-party cost-sharing | 91.1 |
| TOTAL | 293.8 |

36. Table 7 summarizes the movement in the balances of cost-sharing contributions held by UNDP in 1992.

Table 7. Status of cost-sharing contributions held

| | (Millions of US dollars) | | |
|---|---|---|---|
| Balance as at 31 December 1991 | | | 162.7 |
| Cost-sharing income during 1992 | | 293.8 | |
| Cost-sharing expenditure during 1992 | (225.2) | | |
| Support cost thereon | (15.5) | (240.7) | 53.1 |
| Balance as at 31 December 1992 | | | 215.8 |

37. Cost-sharing contributions received to the end of March 1993 are 17 per cent higher than contributions received in 1992 to the same date. The increase in cost-sharing expenditures to $300 million in 1993 and to $340 million in 1994 reflect the Administrator's expectation that cost-sharing will continue to grow.

D. Special Measures Fund for the Least Developed Countries

38. The balance of resources for this Fund as of 31 December 1991 was $26.0 million. In 1992, contributions to this Fund were minimal. The 1992 expenditure was $6.5 million. The balance of resources available as at 31 December 1992 was therefore $19.5 million. Expenditures in 1993 against the SMF/LDC are estimated to be $6.5 million, the same level as 1992 expenditures. In view of the fact that the Fund has not received any major pledges for 1991, 1992 and 1993, its balance of resources at the end of 1993 should decrease by $6.5 million. All resources of the Fund have been committed during 1992, and most of the Fund's resources will have been expended by 1994. The Administrator will continue to monitor the resource situation of the Fund, to ensure that expenditures remain within available resources. In view of the limited activity of the Fund, the Administrator proposes that he not report on the Fund in future years other than providing a final report when all available resources have been expended.

Table 8 provides a summary of the SMF/LDC account for 1992.

Table 8. Status of the Special Measures Fund for the Least Developed Countries

(Millions of dollars)

| | | |
|---|---|---|
| Balance as at 31 December 1991 | | 26.0 |
| Income received during 1992 | 0.0 | |
| Expenditures during 1992 | (6.5) | |
| | (6.5) | |
| Decrease in balance held | | (6.5) |
| Balance as at 31 December 1992 | | 19.5 |

## E. Placement of UNDP funds

39. In the financial context, the year 1992 will be remembered most for the near collapse of the Exchange Rate Mechanism in Europe and the unprecedented swings in the foreign exchange parities in the latter half of the year. Short-term interest rates continued to fall in North America and Japan throughout most of 1992 while interest rates in Europe remained relatively firm by comparison. The effect of developments in the foreign exchange markets and lower interest rates in the United States is reflected in the total return on investment, which dropped proportionately from 1991 levels. The events in Europe, while primarily affecting European currencies, also destabilized the United States dollar, which was already weakened by the slow pace of economic recovery in the United States.

40. The total return on UNDP investments was $15.3 million in 1992, or 1.9 per cent and is comprised of interest earnings and foreign exchange losses as set forth in the table below. The table includes results for 1991 for comparative purposes. The reduction in total return on investment during 1992 (1.0 per cent) resulted primarily from reduced interest earnings of $22.9 million while the total exchange loss in percentage terms for 1992 is comparable to that in 1991 - (-5.1 per cent in 1992 versus -5.8 per cent in 1991). The exchange losses noted below exclude losses of $10.6 million in 1992 and $3.7 million in 1991 resulting from the decrease of the dollar value of UNDP holdings of accumulating non-convertible currencies, prior to their utilization, which are not a part of the UNDP investment portfolio.

(Millions of dollars)

| | Interest earnings | Yield (percentage) | Foreign exchange gains/losses | Yield (percentage) | Total return | Net yield (percentage) |
|---|---|---|---|---|---|---|
| 1992 | 55.1 | 7.0 | (39.8) | -5.1 | 15.3 | 1.9 |
| 1991 | 78.0 | 8.7 | (52.1) | -5.8 | 25.9 | 2.9 |

41. The losses from fluctuations in exchange rate parities are attributed to the following:

| | | (Millions of US dollars) |
|---|---|---|
| (a) | Non-dollar holdings in the Operational Reserve which are invested in a basket of currencies | 3.2 |
| (b) | Currencies held by UNDP in the currency of payment of the pledge for utilization in those currencies for operational purposes | 18.6 |
| (c) | Net realized losses on exchange and costs incurred on foreign exchange activities to meet operational needs | 18.0 |
| | Subtotal | 39.8 |
| (d) | Holdings of accumulated non-convertible currencies | 10.6 |
| | Total | 50.4 |

Annex table 4 provides information on UNDP's placement of funds as at 31 December 1992.

## F. Status of the Operational Reserve

42. In accordance with Governing Council decision 90/34 of 22 June 1990, the level of the Operational Reserve is determined as 20 per cent of estimated contributions or expenditure, whichever is higher. On this basis, the level of the Reserve was initially established at $220 million during 1992. On the basis of estimated income and expenditure for 1993, the level has been reduced to $210 million as at 31 December 1992. Present forecasts of income and expenditure for 1994 suggest that the Reserve will be further reduced to $200 million in 1994.

43. As indicated in previous reports, investments denominated in European Currency Units will ultimately amount to 35 per cent of the Reserve. At year end 1992, ECU-denominated investments amounted to 32.9 per cent. There have been no other changes relative to the composition of the reserve. The composition of the investments of the Reserve may be found in annex table 4.

## G. Utilization of accumulated non-convertible currencies

44. UNDP holdings of accumulating non-convertible currencies amounted to $12.0 million as at 31 December 1992. This balance represents a net decrease of $9.1 million from 31 December 1991.

45. As projected in the annual review of the financial situation for 1991 (DP/1992/38 and Add.1 and DP/1992/38/Add.1/Annex), the establishment of active UNDP operations in several Eastern European countries has resulted in the usage by UNDP and its executing agencies, during the course of 1992, of previously designated accumulating non-convertible currencies in that region. During 1992, the currencies of Albania, Bulgaria, Czechoslovakia, Romania, and the Commonwealth of Independent States were removed from the list of accumulating non-convertible currencies.

46. The Cuban peso is the only remaining currency officially designated as an accumulated, non-convertible currency and the balance of $12.0 million noted above refers entirely to those holdings.

47. In addition, an accumulation of Myanmar kyats has been experienced over the past year and is included in the chart below (which replaces annex table 1 in previous reports), for information purposes. If this accumulation continues, the currency will be officially added to the list of accumulating non-convertible currencies in future reports.

Table 9. Holdings of accumulated non-convertible currencies

(Thousands of dollars)

| Currency | Balance 31/12/91 | 1992 Receipt | 1992 Utilization | Exchange adjustment | Balance at 31/12/92 |
|---|---|---|---|---|---|
| Cuban pesos | 10 478 | 1 828 | 290 | - | 12 016 |
| Myanmar kyats | 1 804 | 376 | 636 | 68 | 1 612 |

## II. AGENCY SUPPORT COSTS: FLEXIBILITY ARRANGEMENTS

48. Support cost flexibility arrangements have been regulated since 1992 by Governing Council decision 91/32 of 25 June 1991, in which the Council approved support-cost flexibility arrangements for eligible executing agencies which are autonomous organizations within the United Nations system are eligible for and whose annual delivery level of UNDP-funded projects does not exceed $24 million. In annex 3 of the decision, the Council established the variable rates for flexibility payments ranging from a maximum of 9 per cent for programme delivery under $8 million to zero for delivery exceeding $24 million. UNDP arrangements relating to the reimbursement of support-cost flexibility are contained in detailed guidelines issued by the Administrator in January 1982 and appended to his report on support-cost flexibility arrangements (DP/1982/93) submitted to the Council at its thirty-ninth session (1992).

49. Annex table 5 shows a comparison of forecast and actual amounts relating to the delivery of UNDP-financed projects and associated support costs for the seven agencies which were expected to be eligible for support cost flexibility in 1992. The forecast of approximately $8.4 million for total support-cost reimbursement to those agencies was based on detailed data submitted by agencies early in 1992 for that year. By comparison, actual reimbursement for 1992, on a

provisional basis, amounted to approximately $7.1 million and represents an average of 19.75 per cent of project expenditures for those agencies.

50. Annex table 6 provides data on expected programme delivery for the agencies that are likely to be eligible for flexibility payments in 1993 and estimated support cost reimbursements to them. For those agencies taken as a group, UNDP is expected to provide support cost at an average of 20.64 per cent of the estimated programme delivery, as compared with the standard 13 per cent for the agencies retaining the old regime of support cost reimbursement. The table further indicates that the reimbursement to those agencies, including flexibility payments, is expected to finance an average of 47 per cent of the total costs which agencies expect to incur in support of the UNDP-financed projects. The remaining 53 per cent will be met by agencies from sources other than UNDP.

## III. RESERVE FOR FIELD ACCOMMODATION AND RELATED MATTERS

51. The status of the Reserve for Field Accommodation as at 31 December 1992 is presented in annex tables 7 (a) and 7 (b).

52. The total of reserve funds disbursed less repayments as at 31 December 1992 was $28,192,619 consisting of:

| | $ |
|---|---|
| Balance of outstanding loans | 3 829 943 |
| Completed investments | 371 825 |
| Work in progress | 19 310 957 |
| Household Appliances Rental Scheme | 859 714 |
| Repairs and Rehabilitation | 3 820 180 |
| | 28 192 619 |

53. It will be recalled that the Governing Council, in paragraph 4 of its decision 89/57 of 30 June 1989, authorized the Administrator to overcommit the RFA by up to $10 million, while ensuring that funds disbursed from the reserve do not exceed $25 million in any one year. In this regard, although the schedules reflect disbursements in excess of $25 million during 1992, it should be noted that of the construction costs for buildings to be used as common premise incurred during 1992, lump-sum reimbursements are to be paid to UNDP by participating agencies as follows, in accordance with JCGP decisions:

| Field Office | Agency | | Amount (dollars) | |
|---|---|---|---|---|
| Cape Verde | UNICEF | | 574 725 | |
| | WFP | | 383 704 | |
| | WHO | | 321 344 | |
| | UNFPA | | 251 472 | |
| | UNIDO | | 27 723 | |
| | | Subtotal | | 1 558 968 |
| Guinea-Bissau | UNICEF | | 744 024 | |
| | WHO | | 654 888 | |
| | FAO | | 286 521 | |
| | WFP | | 249 127 | |
| | UNCDF | | 89 436 | |
| | UNFPA | | 84 964 | |
| | | Subtotal | | 2 109 010 |
| Sao Tome and Principe | UNICEF | | 668 381 | |
| | WFP | | 230 008 | |
| | UNFPA | | 122 562 | |
| | | Subtotal | | 1 040 951 |
| Zambia | UNICEF | | | 1 300 000 |
| Comoros | UNICEF | | | 510 000 |
| Maldives | UNICEF | | 402 218 | |
| | UNFPA | | 103 153 | |
| | | Subtotal | | 505 371 |
| | | GRAND TOTAL | | 7 024 300 |

54. The various organizations have been billed for these costs and it is expected that the Reserve will be reimbursed shortly.

55. Work in progress consists of construction of UNDP office and housing accommodations under either the investment or government loan modalities. A total of $9,049,395 has been committed as loans to Governments and $16,795,000 for direct UNDP investment. From these commitments, $19,310,957 have been disbursed, leaving the balance of commitments at $6,533,402.

56. Under the approval granted by the Governing Council in its decision 87/42 of 19 June 1987, HARS also operates as a revolving fund to purchase appliances which are rented to eligible UNDP and UNFPA international staff members. As at 31 December 1992, a total of $1,208,410 has been spent to purchase 127 stoves, 138 refrigerators, 102 freezers, 414 air-conditioners and 95 generators in a total of 50 countries. Rental income of $388,398 has been received in respect of these appliances; repairs and maintenance of existing appliances amounted to $39,702. The allocation for HARS is fully committed and as a result the purchase of new equipment for rental to eligible staff members has ceased. However, field offices have been advised to dispose of appliances held in

surplus for periods in excess of three months. The estimated value of such appliances is $195,304. It should also be noted that income of $213,000 is projected for 1993. In the cases of Liberia and Somalia, in light of the civil war, household appliances valued at $19,400 for Liberia and at $69,500 for Somalia have to be written-off since all appliances were lost through looting. A request for write-off in accordance with the Financial Rules is now being prepared. No additional puchases will be made until the balance of funds is within authorized levels.

57. Repair and rehabilitation of UNDP-managed office and housing accommodation increased during 1992. The rehabilitation of 52 housing and office units in Angola, Burundi, Gabon, Gambia, Ghana, Guinea, Samoa, Sao Tome, Sudan, and Swaziland were completed during 1992 and in Chad and Tanzania work is ongoing for the rehabilitation of 86 housing units. Total expenditure less rental income received in respect of UNDP housing operations amounted to $3,820,180 as at 31 December 1992. While this outstanding balance at the end of 1993 exceeds the existing authorization, expected income in 1993 will bring the balance within authorized levels. No additional activity will be undertaken until funds are available within the existing framework. In addition, rental income collected during 1992 for housing units in Uganda and the United Republic of Tanzania and reported to headquarters in 1993 amounted to $429,582. Because of the revolving nature of the fund, it is expected that at the present level, $1,500,000 in respect of rental income will be recorded as inflow for the year ending 31 December 1993.

58. The situation as at 31 December 1992 is summarized in the annex table 7 (a). Details are provided in annex table 7 (b).

## IV. MANAGEMENT AND OTHER SUPPORT SERVICES

59. In its decisions 83/5 of 24 June 1983 and 84/35 of 29 June 1984, the Governing Council authorized the Administrator to provide, at the request of recipient Governments, management and other services. The Council also decided, in its decision 88/54, that a report on the status of management services be submitted every two years, beginning 1990. The latest report of the Administrator on the biennial activities of management services was submitted in 1992 in document DP/1992/43. In its decision 92/39 of 1992, the Council requested the Administrator to continue to report on management services as part of the annual financial report.

60. In 1992, total income received by UNDP under management service agreements was $114.0 million. Total expenditures, including management fees, totalled $110.4 million. As a result, funds held by UNDP on behalf of management services as at 31 December 1992 amounted to $51.4 million. While the majority of these agreements are implemented by OPS, one such agreement with Czechoslovakia received income of $664,000 and had been implemented by other agencies.

61. Programmes benefiting from management services provided by UNDP continue to be funded by multilateral lending institutions (the World Bank, IDB, IFAD), by individual donor countries and, to a much lesser extent, by recipient countries themselves. As of the end of 1992, OPS was providing services through

126 agreements, under which expenditures (excluding the IFAD programme, which had drawdowns of $69 million) totalled $107 million. A schedule of agreements entered into or increased in 1992 is provided in annex tables 8 (a) and 8 (b).

62. Thirteen new management service agreements with funds from development banks valued at $110.7 million were entered into during 1992; in addition, the budgets of four existing agreements were increased by $1.5 million while one agreement was reduced by $1.8 million.

63. Bilateral funding worth $66.7 million accounted for 12 new management service agreements in 1992. The new projects represent six agreements for the procurement of commodities financed by Japan, with budgets totalling $55.2 million and six agreements initiated with funding from Denmark, Germany, Netherlands, Sweden, United States and the Commission of the European Communities (CEC), with budgets totalling $11.5 million. The new agreements initiated with Japanese funding accounted for 83 per cent of the total value of new bilateral agreements.

64. Government funding was made available for eight new Management Service Agreements with budgets totalling $17.5 million.

65. The IFAD portfolio has also expanded by nine new projects during 1992, with loans totalling SDRs 85.5 million. For the IFAD programme, OPS undertakes loan administration and project supervision but does not disburse the loan amounts. The loan proceeds are disbursed to the borrowers directly by IFAD upon OPS verification and authorization. Loan drawdowns during 1992 totalled $69 million. As of 31 December 1992, a total of 81 projects were under OPS supervision in 51 countries.

## V. REQUESTS FOR ADDITIONAL SUPPORT COST REIMBURSEMENT

### A. Request for support cost reimbursement from the United Nations Educational, Scientific and Cultural Organization

66. UNDP has received a request for retroactive application of the formula for additional support costs as a result of the significant appreciation of the French franc vis-à-vis the dollar during 1989/1990. The request is in accordance with UNDP Financial Rule 108.16. The average French franc exchange rate appreciated by 13.9 per cent during 1989/1990, i.e., 2.9 per cent higher than the trigger level established by the Governing Council. Documentation received from UNESCO is presented in annex I to the present document. The Administrator supports this request on the basis of the information provided.

### B. Request for support cost reimbursement from the World Meteorological Organization

67. At its thirty-ninth session (1992), the Governing Council deferred consideration of the request for additional support reimbursement from WMO. Although the Secretary-General of WMO had indicated in June 1992 that he wished the matter to be presented to the Council at its fortieth session, a formal request with supporting documentation has not been submitted to the Administrator.

Annex I

DOCUMENTATION SUBMITTED BY UNESCO IN SUPPORT OF ADDITIONAL SUPPORT COST REIMBURSEMENT

Letter dated 15 April 1991 from Mr. D. C. Daly, Comptroller, UNESCO

We are hereby submitting a request for additional support cost reimbursement in accordance with the provision in paragraph 5 (a) of Governing Council decision 81/40. The compensation permitted under this decision is $329,667, calculated as follows:

The decline in the value of the United States dollar relative to the French franc between 1989 and 1990 exceeds the 11 per cent floor fixed by paragraph 5 (a) of decision 81/40:

| | |
|---|---|
| Average rate 1989 | FF 6.35 |
| Average rate 1990 | FF 5.47 |
| Percentage decline | 13.9% |

Full reimbursement for this currency fluctuation would be $586,994 i.e., 13.9 per cent of $4,222,979 support costs claimed for 1990.

Reimbursement is limited, however, to 14 per cent of delivery (see copy of schedule 4A attached).

| | |
|---|---|
| Support cost reimbursement at 14 per cent | $4 552 646 |
| Support cost reimbursement at 13 per cent | $4 222 979 |
| Reimbursement requested | $ 329 667 |

It should be noted that the reimbursement for which UNESCO is eligible represents only 56 per cent of the full reimbursement figure. This means that the reimbursement requested does not fully compensate an agency whose overhead expenditure is some 80 per cent French franc-based. The resulting loss in purchasing power, approximately $140,000 (0.80 X full reimbursement - $329,667), will have been borne by the Regular Programme of UNESCO.

We would be most grateful if the Administrator could submit this request for compensation for losses sustained in respect of support cost reimbursements, as a result of currency fluctuation during 1990, to the Governing Council at its next session.

(Signed) D. C. DALY
Comptroller

UNITED NATIONS DEVELOPMENT PROGRAMME
(Participating agency: UNESCO)

UNDP PROGRAMME SUPPORT COSTS FOR THE YEAR ENDED
31 DECEMBER 1990

| | (United States dollars) Support costs at 13 per cent | Support costs at 14 per cent |
|---|---|---|
| I. Computation of programme support costs at 13 per cent a/ | | |
| Programme support costs relating to: | | |
| IPF and cost-sharing, Special Programme Resources, LDC, SIS and IPF add-on funds: | a/ 4 285 670 | b/ 4 615 337 |
| Government cash counterpart contribution b/ | 4 194 | 4 194 |
| Subtotal | 4 289 864 | 4 619 531 |
| Less: | | |
| Programme costs relating to miscellaneous income refunded to UNDP | (24 275) | (24 275) |
| Programme support costs waivers | (38 955) | (38 955) |
| Programme support costs not due to agencies for Government execution as an associated agency | 0 | 0 |
| Programme support costs - Differential of 13 per cent claimed versus 3.5 per cent on GCCC from prior year | (3 655) | (3 655) |
| Total programme support costs - 1990 | 4 222 979 | 4 552 646 |

a/ As per Governing Council decision 87/49, in which the Council reaffirmed paragraph 2 (c) of decision 80/44.

b/ At 3.5 per cent or as otherwise agreed.

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a/ Delivery 32 966 694 × .13 b/ 32 966 694 × .14

# Annex II
## TABLES

Annex table 1. Contributions outstanding as at 31 December 1992 for 1992 and prior years

(United States dollars)

| Country or organization | Voluntary contributions | Voluntary programme costs | Special Measures Fund for the Least Developed Countries | Government cash counterpart contributions | Cost sharing | Total |
|---|---|---|---|---|---|---|
| Afghanistan | 142 800 | - | - | - | 1 112 135 | 1 254 935 |
| Algeria | - | - | - | 67 945 | 3 572 980 | 3 640 925 |
| Angola | 2 000 | - | - | - | - | 2 000 |
| Antigua and Barbuda | - | 99 713 | - | - | - | 99 713 |
| Arab Fund for Economic and Social Development | - | - | - | - | 1 509 203 | 1 509 203 |
| Arab Gulf Programme for United Nations Development Organizations | - | - | - | - | 1 583 364 | 1 583 364 |
| Arab Trade Financing Programme | - | - | - | - | 100 000 | 100 000 |
| Argentina | - | - | - | - | 17 968 431 | 17 968 431 |
| Aruba | - | - | - | - | 223 561 | 223 561 |
| Australia | - | - | - | - | 45 736 | 45 736 |
| Bahrain | - | - | - | - | 6 135 | 6 135 |
| Bangladesh | - | - | 1 000 | - | 803 760 | 804 760 |
| Barbados | - | - | - | - | 8 500 | 8 500 |
| Benin | 7 000 | - | 1 500 | - | 1 829 892 | 1 838 392 |
| Belgium | - | - | - | - | 162 766 | 162 766 |
| Bhutan | - | - | - | - | 16 034 | 16 034 |
| Bolivia | 175 000 | - | - | 182 817 | 1 829 922 | 2 187 739 |
| Botswana | - | - | - | - | 1 472 064 | 1 472 064 |
| Brazil | 431 250 | - | - | 95 824 | 18 596 214 | 19 123 288 |
| British Virgin Islands | 8 316 | - | - | - | - | 8 316 |
| Brunei Darussalam | 698 | - | - | - | - | 698 |
| Burkina Faso | 34 673 | - | - | - | - | 34 673 |
| Cambodia | 1 455 | - | - | - | - | 1 455 |
| Cameroon | 298 808 | 462 963 | - | 188 922 | 1 169 749 | 2 120 442 |
| Canada | - | - | - | - | 1 658 414 | 1 658 414 |
| Cape Verde | 5 000 | - | - | - | - | 5 000 |
| Caribbean Community | - | - | - | - | 27 020 | 27 020 |
| Cayman Islands | - | - | - | - | 62 426 | 62 426 |
| Central African Republic | 7 414 | - | 7 782 | - | - | 15 196 |
| Chad | 62 593 | - | - | - | 205 721 | 268 314 |
| Chile | 1 630 000 | 320 000 | - | - | 641 238 | 2 591 238 |
| China | - | - | - | - | 748 418 | 748 418 |
| Colombia | - | - | - | 87 559 | 2 645 262 | 2 732 821 |
| Comoros | 2 000 | - | - | - | - | 2 000 |
| Congo | - | - | - | - | 673 335 | 673 335 |
| Cook Islands | - | - | - | - | 115 613 | 115 613 |
| Costa Rica | 211 530 | 140 519 | - | - | 254 762 | 606 811 |
| Côte d'Ivoire | 55 556 | - | - | - | 173 039 | 228 595 |

/...

Annex table 1 (continued)

| Country or organization | Voluntary contributions | Voluntary programme costs | Special Measures Fund for the Least Developed Countries | Government Cash counterpart contributions | Cost sharing | Total |
|---|---|---|---|---|---|---|
| Djibouti | 1 360 | - | - | 147 740 | 3 300 | 152 400 |
| Dominica | 20 370 | - | - | - | - | 20 370 |
| Dominican Republic | 356 972 | - | - | - | 3 382 765 | 3 739 737 |
| Ecuador | 494 357 | - | - | 119 219 | 4 358 677 | 4 972 253 |
| Egypt | - | - | - | 2 151 419 | 1 857 747 | 4 009 166 |
| El Salvador | - | - | - | - | 217 225 | 217 225 |
| Equatorial Guinea | - | - | - | - | 147 675 | 147 675 |
| Fiji | 4 903 | - | - | - | - | 4 903 |
| Finland | - | - | - | - | 85 830 | 85 830 |
| France | 7 796 296 | - | - | - | 77 970 | 7 874 266 |
| Gabon | - | - | - | - | 8 783 | 8 783 |
| Gambia | 2 222 | - | - | - | - | 2 222 |
| Germany | - | - | - | - | 661 871 | 661 871 |
| Ghana | - | - | - | - | 418 560 | 418 560 |
| Greece | 673 077 | - | - | - | - | 673 077 |
| Grenada | 3 000 | 57 051 | 500 | - | 3 187 | 63 738 |
| Guatemala | 1 134 000 | - | - | 22 216 | 3 378 | 1 159 594 |
| Guinea Bissau | - | - | - | - | 107 172 | 107 172 |
| Guyana | - | - | - | - | 1 566 822 | 1 566 822 |
| Honduras | - | - | - | 1 466 083 | 4 561 | 1 470 644 |
| Iceland | 37 018 | - | - | - | - | 37 018 |
| India | - | - | - | - | 126 389 | 126 389 |
| Indonesia | - | - | - | - | 1 959 981 | 1 959 981 |
| Inter-American Development Bank | - | - | - | - | 35 888 | 35 888 |
| International Telecommunication Union | - | - | - | - | 20 000 | 20 000 |
| Iran, Islamic Republic of | - | - | - | - | 238 524 | 238 524 |
| Iraq | - | - | - | - | 163 233 | 163 233 |
| Italy | 23 867 495 | - | - | - | - | 23 867 495 |
| Jamaica | 22 727 | - | - | 100 549 | 1 608 310 | 1 731 586 |
| Japan | - | - | - | - | 83 212 | 83 212 |
| Jordan | 14 422 | - | - | - | - | 14 422 |
| Kenya | 97 958 | - | - | 571 | 365 555 | 464 084 |
| Kiribati | - | - | - | - | 30 000 | 30 000 |
| Kuwait | - | - | - | - | 1 161 373 | 1 161 373 |
| Lao People's Democratic Republic | - | - | - | - | 1 200 000 | 1 200 000 |
| Lesotho | 7 200 | - | - | - | - | 7 200 |
| Liberia | 239 450 | - | - | - | - | 239 450 |
| Libyan Arab Jamahiriya | 137 931 | - | - | - | 10 725 389 | 10 863 320 |
| Madagascar | 4 304 | 48 171 | - | - | 289 297 | 341 772 |
| Malawi | 18 974 | - | - | - | 238 418 | 257 392 |
| Mali | 11 500 | - | - | 537 574 | 123 572 | 672 646 |
| Marshall Islands | - | - | - | - | 64 410 | 64 410 |
| Mauritania | - | - | - | - | 114 773 | 114 773 |
| Mexico | 249 763 | - | - | - | - | 249 763 |
| Morocco | - | - | - | 54 645 | 115 260 | 169 905 |
| Mozambique | 8 750 | - | - | 134 | - | 8 884 |
| Nepal | 63 250 | - | - | - | 4 393 | 67 643 |
| Netherlands | - | - | - | - | 8 036 691 | 8 036 691 |
| Nicaragua | - | 180 948 | - | - | 654 536 | 835 484 |
| Niger | 15 259 | - | 1 500 | - | - | 16 759 |

Annex table 1 (continued)

| Country or organization | Voluntary contributions | Voluntary programme costs | Special Measures Fund for the Least Developed Countries | Government Cash counterpart contributions | Cost sharing | Total |
|---|---|---|---|---|---|---|
| Nigeria | 39 221 | - | - | 109 775 | 3 756 020 | 3 905 016 |
| New Zealand | - | - | - | - | 36 508 | 36 508 |
| Non-governmental organizations | - | - | - | - | 396 491 | 396 491 |
| Oman | - | - | - | 612 774 | 2 145 182 | 2 757 956 |
| Pakistan | - | - | - | 708 112 | - | 708 112 |
| Panama | - | - | - | - | 39 000 | 39 000 |
| Papua New Guinea | - | - | - | - | 2 072 832 | 2 072 832 |
| Paraguay | 84 000 | - | - | 4 168 | 6 805 626 | 6 893 794 |
| Peru | 500 000 | - | - | - | 5 847 612 | 6 347 612 |
| Philippines | 42 019 | - | - | - | - | 42 019 |
| Poland | - | - | - | 530 | - | 530 |
| Qatar | - | - | - | - | 367 906 | 367 906 |
| Republic of Korea | 666 682 | - | 20 000 | - | 79 925 | 766 607 |
| Russian Federation | 833 687 | - | - | - | - | 833 687 |
| Rwanda | - | - | - | - | 271 200 | 271 200 |
| Saint Kitts and Nevis | - | 27 845 | - | - | 20 696 | 48 541 |
| Saint Lucia | - | - | - | - | 510 | 510 |
| Saint Vincent and the Grenadines | - | 69 120 | - | - | 32 621 | 101 741 |
| Samoa | - | - | - | - | 7 967 | 7 967 |
| Sao Tome and Principe | - | - | - | - | 50 000 | 50 000 |
| Saudi Arabia | - | - | - | 4 016 002 | 133 930 | 4 149 932 |
| Senegal | 623 094 | - | - | 97 822 | - | 720 916 |
| Sierra Leone | - | - | 5 | - | 49 205 | 49 210 |
| Singapore | 100 000 | 120 000 | - | - | - | 220 000 |
| Solomon Islands | 15 000 | - | - | - | - | 15 000 |
| Somalia | 260 | - | 20 | 48 240 | - | 48 520 |
| Sudan | 594 432 | - | - | 38 585 | 785 000 | 1 418 017 |
| Suriname | 55 000 | - | - | - | - | 55 000 |
| Swaziland | - | - | - | - | 75 246 | 75 246 |
| Sweden | - | - | - | - | 1 140 574 | 1 140 574 |
| Switzerland | - | - | - | - | 283 500 | 283 500 |
| Thailand | 801 030 | - | - | - | 35 000 | 836 030 |
| Togo | 3 704 | - | - | 111 111 | - | 114 815 |
| Trinidad and Tobago | 94 118 | - | - | - | - | 94 118 |
| Tunisia | 166 667 | - | - | - | 104 751 | 271 418 |
| Turkey | 280 228 | - | - | 32 460 | 1 804 726 | 2 117 414 |
| Turks and Caicos Islands | - | - | - | - | 17 185 | 17 185 |
| Uganda | 703 | - | - | - | - | 703 |
| United Arab Emirates | - | - | - | - | 343 026 | 343 026 |
| UNCHS | - | - | - | - | 161 840 | 161 840 |
| UNEP | - | - | - | - | 27 367 | 27 367 |
| UNFPA | - | - | - | - | 63 121 | 63 121 |
| UNHCR | - | - | - | - | 87 894 | 87 894 |
| UNICEF | - | - | - | - | 320 621 | 320 621 |

Annex table 1 (continued)

| Country or organization | Voluntary contributions | Voluntary programme costs | Special Measures Fund for the Least Developed Countries | Government Cash counterpart contributions | Cost sharing | Total |
|---|---|---|---|---|---|---|
| UNIDO | - | - | - | - | 4 000 | 4 000 |
| United Republic of Tanzania | - | 1 558 | - | - | 5 250 | 6 808 |
| United States of America | 3 389 000 | - | - | - | 153 588 | 3 542 588 |
| Uruguay | - | - | - | - | 3 561 213 | 3 561 213 |
| Vanuatu | - | - | - | - | 238 | 238 |
| Venezuela | - | - | - | - | 1 181 522 | 1 181 522 |
| Viet Nam | 1 996 | - | - | - | - | 1 996 |
| World Bank | - | - | - | - | 552 667 | 552 667 |
| WFP | - | - | - | - | 4 271 | 4 271 |
| Yemen | - | - | - | - | 69 918 | 69 918 |
| Yugoslavia | 481 326 | - | - | - | - | 481 326 |
| Zambia | 415 | - | - | - | 166 500 | 166 915 |
| Total | 47 131 233 | 1 527 888 | 32 307 | 11 002 796 | 132 542 670 | 192 236 894 |

Annex table 1 (continued)

Aging of contributions

| | Voluntary contributions | Special Measures Fund for the Least Developed Countries | Cost sharing | Government cash counterpart contributions | Total |
|---|---|---|---|---|---|
| 1988 and prior years | 3 776 147 | 2 024 | 5 450 620 | 2 445 057 | 11 673 848 |
| 1989 | 728 410 | 375 | 1 934 070 | 150 131 | 2 812 986 |
| 1990 | 1 589 344 | 5 204 | 9 672 652 | 643 096 | 11 910 296 |
| 1991 | 26 640 027 | 13 704 | 23 410 795 | 581 876 | 50 646 402 |
| 1992 | 15 925 193 | 11 000 | 92 074 533 | 7 182 636 | 115 193 362 |
| Total | 48 659 121 | 32 307 | 132 542 670 | 11 002 796 | 192 236 894 |

Annex table 2. UNDP - Programme expenditure for the twelve months ended 31 December 1992

(United States dollars)

| Agency | Indicative planning figures: Country | Regional | Inter-Regional | Global | Total | Indicative planning figure add-on funds | Special Programme Resources | Special Industrial Services | Special Measures Fund for the Least Developed Countries | Cash counterpart | Sub total | Agency support costs and technical support services | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UN | 79 077 374 | 2 252 642 | 542 589 | - | 81 892 605 | - | 2 482 872 | - | 973 068 | 1 825 177 | 87 173 722 | 12 642 852 | 99 816 574 |
| UNIDO | 52 607 174 | 2 002 438 | - | - | 54 609 612 | - | 486 130 | 1 806 339 | 187 805 | 287 837 | 57 377 723 | 8 674 151 | 66 051 874 |
| FAO | 117 497 250 | 11 053 545 | 579 440 | 74 750 | 129 204 985 | - | 136 763 | - | (39 559) | 346 003 | 129 648 192 | 18 187 046 | 147 835 238 |
| UNESCO | 18 981 202 | 2 512 599 | 311 484 | - | 21 805 285 | - | (5 963) | - | (45 107) | 22 009 | 21 776 224 | 3 029 164 | 24 805 388 |
| ILO | 61 531 762 | 3 644 859 | 208 030 | - | 65 384 651 | - | 767 816 | - | 742 789 | 74 274 | 66 969 528 | 9 875 018 | 76 844 546 |
| ECA | - | 10 146 076 | - | - | 10 146 076 | - | 526 242 | - | - | - | 10 672 318 | 1 387 401 | 12 059 719 |
| ECE | - | 94 318 | - | - | 94 318 | - | - | - | - | - | 94 318 | 9 216 | 103 534 |
| ECLAC | - | 920 995 | - | - | 920 995 | - | - | - | - | - | 920 995 | 149 891 | 1 070 886 |
| ESCAP | - | 4 298 155 | - | - | 4 298 155 | - | 314 831 | - | - | - | 4 612 986 | 599 688 | 5 212 674 |
| ESCWA | 19 348 | 260 735 | - | - | 280 083 | - | - | - | - | - | 280 083 | 36 411 | 316 494 |
| UNCTAD | 4 234 114 | 2 896 038 | 1 956 554 | - | 9 086 706 | - | 648 121 | - | 151 283 | 9 988 | 9 896 098 | 1 375 622 | 11 271 720 |
| UNCHS | 21 752 441 | 481 206 | 1 069 639 | - | 23 303 286 | - | 569 872 | - | (710) | 245 085 | 24 117 533 | 3 167 807 | 27 285 340 |
| ICAO | 21 483 576 | 2 902 418 | 625 027 | - | 25 011 021 | - | 186 405 | - | - | 4 221 942 | 29 419 368 | 3 348 817 | 32 768 185 |
| WHO | 9 178 392 | 1 579 636 | 1 564 144 | 8 159 591 | 20 481 763 | - | 467 482 | - | 11 031 | 2 395 | 20 962 671 | 2 315 326 | 23 277 997 |
| WORLD BANK | 31 333 297 | 8 172 381 | 12 267 330 | 9 202 592 | 60 975 600 | 82 543 | 2 297 623 | - | 323 020 | 836 059 | 64 514 845 | 6 645 067 | 71 159 912 |
| IFC | 53 865 | 8 389 507 | 59 541 | - | 8 502 913 | - | - | - | - | - | 8 502 913 | 926 119 | 9 429 032 |
| UPU | 2 117 296 | 133 015 | - | - | 2 250 311 | - | - | - | - | - | 2 250 311 | 495 092 | 2 745 403 |
| ITU | 9 717 699 | 4 005 607 | - | - | 13 723 306 | - | 23 526 | - | 49 416 | 2 513 | 13 798 761 | 2 648 518 | 16 447 279 |
| WMO | 10 675 903 | 1 250 282 | 58 067 | - | 11 984 252 | - | - | - | - | 31 716 | 12 015 968 | 2 408 036 | 14 424 004 |
| IMO | 2 334 385 | 821 799 | 350 000 | - | 3 506 184 | - | 49 535 | - | - | - | 3 555 719 | 787 203 | 4 342 922 |
| WIPO | 853 964 | 317 188 | - | - | 1 171 152 | - | - | - | - | - | 1 171 152 | 255 486 | 1 426 638 |
| IAEA | 170 939 | 341 340 | - | - | 512 279 | - | - | - | - | 3 878 | 516 157 | 132 542 | 648 699 |
| ITC | 6 203 459 | 2 093 068 | 246 827 | - | 8 543 374 | - | - | - | 148 536 | - | 8 691 910 | 1 874 261 | 10 566 171 |
| WTO | 1 983 026 | 148 406 | - | - | 2 131 432 | - | 363 562 | - | - | - | 2 494 994 | 564 748 | 3 059 742 |
| AfDB | - | 273 033 | - | - | 273 033 | - | - | - | - | - | 273 033 | 35 494 | 308 527 |
| AsDB | 7 299 678 | - | - | - | 7 299 678 | - | - | - | 154 921 | - | 7 454 599 | 1 020 265 | 8 474 864 |
| IMF | 4 627 906 | - | 571 439 | - | 5 199 345 | - | - | - | - | - | 5 199 345 | 672 727 | 5 872 072 |
| AFESD | - | 1 155 970 | - | - | 1 155 970 | - | - | - | - | - | 1 155 970 | - | 1 155 970 |
| UNV | 14 911 692 | 1 412 129 | - | - | 16 323 821 | - | 56 605 | - | 32 216 | - | 16 412 642 | - | 16 412 642 |
| GOVT | 215 714 126 | 7 396 248 | - | - | 223 110 374 | 2 684 992 | 8 464 963 | - | 1 683 445 | 2 624 551 | 238 568 325 | - | 238 568 325 |
| OPS | 84 171 271 | 12 890 760 | 6 058 381 | 2 204 575 | 105 324 987 | 940 775 | 62 303 943 | - | 1 857 120 | 1 834 807 | 172 261 632 | 19 512 605 | 191 774 237 |
| UNDP-other | 159 983 | 434 241 | - | - | 594 224 | - | 3 060 153 | - | 302 283 | - | 3 956 660 | 510 904 | 4 467 564 |
| Total (inclusive of cost-sharing) | 778 691 122 | 96 280 654 | 26 488 492 | 19 641 508 | 919 101 776 | 3 708 310 | 83 200 479 | 1 806 339 | 6 531 557 | 12 368 234 | 1 026 716 695 | 103 287 477 | 1 130 004 172 |
| Charged to: Source of funds as per column heading | 609 178 380 | 82 538 592 | 15 749 192 | 19 088 341 | 726 554 505 | 3 708 310 | 50 583 971 | 1 806 339 | 6 484 379 | 12 368 234 | 801 505 738 | 87 800 740 | 889 306 478 |
| Cost-sharing | 169 512 742 | 11 742 062 | 10 739 300 | 553 167 | 192 547 271 | - | 32 616 508 | - | 47 178 | - | 225 210 957 | 15 486 737 | 240 697 694 |
| Total (inclusive of cost-sharing) | 778 691 122 | 96 280 654 | 26 488 492 | 19 641 508 | 919 101 776 | 3 708 310 | 83 200 479 | 1 806 339 | 6 531 557 | 12 368 234 | 1 026 716 695 | 103 287 477 | 1 130 004 172 |
| Less: OPS | | | | | | | | | | | | 14 768 159 | 14 768 159 |
| Adjusted total | | | | | | | | | | | | 88 519 318 | 1 115 236 013 |

/...

Annex table 3 (a). Income received under cost-sharing arrangements, recipient countries

(Thousands of United States dollars)

| Country or territory | Project cost-sharing received in 1992 | Project cost-sharing cumulative total | Programme cost-sharing received in 1992 | Programme cost-sharing cumulative total | Third-party cost-sharing received in 1992 | Third-party cost-sharing cumulative total |
|---|---|---|---|---|---|---|
| Afghanistan | - | 3 063 | - | - | - | 580 |
| Algeria | 1 034 | 22 223 | - | 1 567 | - | 1 518 |
| Angola | 200 | 925 | - | - | 3 576 | 3 576 |
| Argentina | 37 834 | 145 479 | 6 243 | 7 833 | 86 | 1 536 |
| Anguilla | - | 101 | - | - | - | - |
| Aruba | 220 | 220 | (84) | 633 | - | - |
| Bahamas | - | 1 193 | - | - | - | - |
| Bahrain | - | 11 342 | - | - | - | - |
| Bangladesh | 5 431 | 10 487 | - | - | 9 | 4 067 |
| Barbados | - | 143 | - | - | - | 46 |
| Belize | 170 | 679 | - | - | - | - |
| Benin | - | 1 100 | - | - | - | - |
| Bermuda | - | 125 | - | - | - | - |
| Bhutan | 779 | 1 133 | - | - | 288 | 2 780 |
| Bolivia | 1 935 | 22 601 | - | - | 3 035 | 22 847 |
| Botswana | 580 | 4 980 | 3 553 | 10 890 | 165 | 2 454 |
| Brazil | 28 485 | 117 762 | (280) | 21 687 | 790 | 982 |
| British Virgin Islands | - | 328 | - | - | - | 57 |
| Brunei Darussalam | - | 68 | - | - | - | - |
| Bulgaria | - | 30 | - | - | - | - |
| Burkina Faso | - | - | - | - | - | 557 |
| Burundi | - | 2 416 | - | - | 35 | 2 291 |
| Cape Verde | - | 576 | - | - | 726 | 1 061 |
| Cambodia | - | - | - | - | 4 530 | 4 559 |
| Cameroon | 1 399 | 16 414 | - | - | - | - |
| Cayman Islands | (75) | 318 | 76 | 225 | - | - |
| Central African Republic | - | - | - | - | - | 2 |
| Chad | - | 200 | - | - | (70) | 12 034 |
| Chile | 2 285 | 15 569 | - | - | - | 65 |
| China | 11 179 | 37 420 | - | - | 176 | 21 059 |
| Colombia | 10 875 | 63 896 | - | - | 25 | 1 393 |
| Comoros | - | - | - | - | - | 14 |
| Congo | - | 813 | - | 9 705 | 24 | 24 |
| Cook Islands | - | 632 | - | - | - | 150 |
| Costa Rica | 375 | 3 538 | - | - | 2 046 | 7 003 |
| Côte d'Ivoire | 1 353 | 9 287 | 88 | 5 604 | 306 | 1 345 |
| Cyprus | 105 | 542 | - | - | - | 17 |
| Czechoslovakia | - | 221 | 67 | 67 | - | - |
| Democratic People's Republic of Korea | - | 267 | - | - | - | - |
| Djibouti | 14 | 1 123 | - | - | - | 106 |
| Dominica | 107 | 591 | - | - | - | 75 |
| Dominican Republic | 1 990 | 4 988 | - | - | - | 43 |
| Ecuador | 558 | 22 822 | - | - | 772 | 3 308 |
| Egypt | 304 | 7 219 | - | - | 16 | 11 931 |
| El Salvador | 3 006 | 5 281 | - | - | 1 917 | 1 947 |
| Equatorial Guinea | - | 59 | - | - | - | - |
| Ethiopia | - | 1 304 | - | - | 340 | 380 |
| Fiji | 601 | 2 115 | - | - | - | 5 |

Annex table 3 (a) (continued)

| Country | Project cost-sharing received in 1992 | Project cost-sharing cumulative total | Programme cost-sharing received in 1992 | Programme cost-sharing cumulative total | Third-party cost-sharing received in 1992 | Third-party cost-sharing cumulative total |
|---|---|---|---|---|---|---|
| Gabon | 68 | 14 507 | 676 | 5 620 | - | - |
| Gambia | 114 | 303 | - | - | - | 210 |
| Ghana | - | 1 262 | - | - | 23 | 1 056 |
| Greece | - | 585 | - | - | - | - |
| Grenada | 3 | 233 | - | - | - | - |
| Guatemala | 1 463 | 8 964 | - | - | 1 715 | 9 460 |
| Guinea | - | 535 | - | - | - | - |
| Guinea-Bissau | - | 326 | - | - | - | 1 062 |
| Guyana | 1 114 | 2 597 | - | - | - | 317 |
| Haiti | 2 | 2 725 | - | - | - | 4 526 |
| Honduras | 2 188 | 19 291 | - | - | - | 14 563 |
| Hong Kong | - | 60 | - | - | - | - |
| Iceland | - | 132 | - | - | - | - |
| India | 891 | 8 744 | - | - | - | - |
| Indonesia | 605 | 24 766 | - | 24 511 | 1 111 | 9 346 |
| Iran, Islamic Republic of | 1 667 | 31 285 | - | 398 | - | 48 |
| Iraq | - | 9 433 | - | 8 | - | 60 |
| Jamaica | 2 652 | 15 731 | 2 419 | 4 106 | - | 1 053 |
| Jordan | 67 | 4 392 | - | - | - | 453 |
| Kenya | - | 363 | - | - | 1 314 | 6 159 |
| Kiribati | - | 30 | - | - | 10 | 77 |
| Kuwait | (2) | 23 722 | - | - | - | - |
| Lao People's Democratic Republic | 950 | 1 635 | - | - | 147 | 715 |
| Lebanon | 25 | 705 | - | - | - | 48 |
| Lesotho | - | - | - | - | - | 1 824 |
| Liberia | - | 657 | - | - | 1 325 | 2 721 |
| Libyan Arab Jamahiriya | 891 | 28 469 | - | - | - | - |
| Madagascar | - | 309 | - | 8 | - | - |
| Malawi | 373 | 559 | - | - | (64) | 86 |
| Malaysia | - | 1 145 | 982 | 10 272 | - | - |
| Maldives | - | 138 | - | - | - | 1 392 |
| Mali | - | 395 | - | - | - | 3 872 |
| Marshall Islands | - | 100 | - | - | - | - |
| Mauritania | - | 2 064 | - | - | - | 1 449 |
| Mauritius | - | 103 | - | - | - | - |
| Mexico | 314 | 9 565 | - | - | - | 171 |
| Micronesia | 345 | 536 | - | - | - | - |
| Mongolia | - | 74 | - | - | 227 | 497 |
| Montserrat | 7 | 30 | - | - | 55 | 80 |
| Morocco | 741 | 7 053 | - | - | 136 | 536 |
| Mozambique | 300 | 365 | - | - | 893 | 1 640 |
| Myanmar | - | - | - | - | (1) | 614 |
| Namibia | - | - | - | - | - | 173 |
| Nepal | - | 6 213 | - | - | - | 2 078 |
| Netherlands Antilles | 225 | 695 | (111) | 4 798 | - | - |
| Nicaragua | 1 291 | 3 513 | - | - | 1 099 | 4 272 |
| Niger | - | - | - | - | - | 700 |
| Nigeria | (2 101) | 14 036 | 2 103 | 24 618 | 278 | 1 012 |
| Niue | - | 6 | - | - | - | - |

Annex table 3 (a) (continued)

| Country | Project cost-sharing received in 1992 | Project cost-sharing cumulative total | Programme cost-sharing received in 1992 | Programme cost-sharing cumulative total | Third-party cost-sharing received in 1992 | Third-party cost-sharing cumulative total |
|---|---|---|---|---|---|---|
| Oman | 3 075 | 26 927 | - | 516 | - | - |
| Pakistan | - | 747 | - | - | - | 165 |
| Palestinian people | - | - | - | - | - | 2 124 |
| Panama | 7 931 | 16 502 | 600 | 5 005 | 5 | 5 |
| Papua New Guinea | 2 499 | 8 854 | - | - | 36 | 2 890 |
| Paraguay | 9 215 | 21 388 | - | - | - | 133 |
| Peru | 2 780 | 9 806 | - | 1 170 | - | 414 |
| Philippines | - | 855 | - | - | 78 | 438 |
| Poland | (26) | 784 | 40 | 40 | - | 370 |
| Portugal | 100 | 2 433 | - | - | - | - |
| Qatar | 2 502 | 14 444 | 122 | 136 | - | 140 |
| Republic of Korea | 141 | 762 | - | - | - | - |
| Romania | - | - | - | - | 73 | 123 |
| Rwanda | 176 | 2 010 | - | - | - | 2 408 |
| Saint Kitts and Nevis | - | 96 | - | - | - | - |
| Saint Lucia | 34 | 201 | - | - | - | 120 |
| Saint Vincent and the Grenadines | 52 | 247 | - | - | - | 2 |
| Samoa | 177 | 939 | - | - | - | 356 |
| Sao Tome and Principe | 1 | 391 | - | - | - | 15 |
| Saudi Arabia | 7 873 | 95 965 | 914 | 1 724 | - | - |
| Senegal | - | - | - | - | 521 | 2 945 |
| Sierra Leone | - | 111 | - | - | 68 | 878 |
| Singapore | - | 555 | - | - | - | - |
| Somalia | - | 50 | - | - | 1 393 | 3 713 |
| Sri Lanka | (1) | 2 963 | - | - | - | 15 |
| Sudan | 637 | 5 551 | - | 254 | 3 464 | 14 620 |
| Suriname | - | 32 | - | 376 | - | - |
| Swaziland | 536 | 4 444 | - | - | - | 1 715 |
| Syria | - | 1 255 | - | 1 815 | - | 220 |
| Thailand | - | 760 | - | - | - | 1 282 |
| Togo | - | 237 | - | - | - | 170 |
| Tokelau Islands | - | 75 | - | 3 | - | - |
| Tonga | - | - | - | - | - | 55 |
| Trinidad and Tobago | 62 | 379 | - | 18 941 | - | - |
| Trust Territory of the Pacific Islands | - | 1 176 | - | - | 112 | 224 |
| Tunisia | 397 | 2 458 | - | 136 | - | 141 |
| Turkey | 241 | 18 149 | - | - | - | 43 |
| Turks and Caicos Islands | - | 3 | - | - | - | - |
| Tuvalu | - | - | - | - | - | 755 |
| Uganda | - | 1 944 | - | - | 305 | 481 |
| United Arab Emirates | 1 929 | 26 206 | 123 | 136 | 76 | 208 |
| United Republic of Tanzania | - | 5 152 | - | 22 | - | 954 |
| Uruguay | 3 994 | 13 395 | 4 | 51 | 130 | 932 |
| Vanuatu | - | 72 | - | - | - | 70 |
| Venezuela | 11 695 | 40 193 | 59 | 104 | (31) | 505 |
| Viet Nam | - | - | - | - | 297 | 831 |
| Yemen | 53 | 12 563 | - | - | 39 | 28 714 |
| Yugoslavia | - | 666 | - | - | 1 195 | 1 195 |

Annex table 3 (a) (continued)

| Country | Project cost-sharing received in 1992 | Project cost-sharing cumulative total | Programme cost-sharing received in 1992 | Programme cost-sharing cumulative total | Third-party cost-sharing received in 1992 | Third-party cost-sharing cumulative total |
|---|---|---|---|---|---|---|
| Zaire | 8 | 198 | - | - | - | - |
| Zambia | - | 59 | - | - | - | 76 |
| Zimbabwe | - | 232 | - | - | 143 | 542 |
| Africa regional | - | 2 893 | - | - | 12 854 | 55 042 |
| Arab regional | 233 | 9 373 | - | - | 1 145 | 13 737 |
| Asia regional | 1 474 | 8 134 | 1 490 | 3 867 | 1 103 | 4 720 |
| Caribbean regional | - | 28 | - | - | 168 | 723 |
| Europe regional | - | 2 147 | - | - | - | 802 |
| Latin America regional | 235 | 3 426 | - | - | 29 124 | 82 924 |
| Interregional | 295 | 1 364 | - | - | 11 130 | 66 978 |
| Global | - | - | - | - | 625 | 7 084 |
| Miscellaneous | - | - | 303 | 2 941 | - | - |
| Total | 183 254 | 1 159 538 | 19 387 | 169 787 | 91 113 | 485 079 |

Annex table 3 (b). Income received under third-party cost-sharing arrangements, by donor
(Thousands of United States dollars)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975-1992 |
|---|---|---|---|
| African Development Bank | Africa regional | 4 232 | 6 899 |
| Africa Leadership Forum | Africa regional | - | 18 |
| Agence de coopération culturelle et technique | Chad | (70) | 169 |
| Algeria | Africa regional | - | 199 |
| | Subtotal | - | 199 |
| Arab Fund for Economic Social Development | Jordan | - | 168 |
| | Arab States regional | 115 | 893 |
| | Subtotal | 115 | 1 061 |
| Arab Gulf Programme for United Nations Development Organization | Caribbean regional | - | 150 |
| | Yemen | - | 200 |
| | Egypt | - | 335 |
| | Guinea-Bissau | - | 500 |
| | Haiti | - | 629 |
| | Jordan | - | 225 |
| | Malawi | (150) | - |
| | Maldives | - | 850 |
| | Mali | - | 1 850 |
| | Niger | - | 502 |
| | Palestinian People | - | 850 |
| | Sierra Leone | - | 400 |
| | Sudan | 22 | 39 |
| | Syria | - | 163 |
| | Tonga | - | 50 |
| | Arab Regional | 300 | 300 |
| | Global | - | 1 350 |
| | Subtotal | 172 | 8 393 |
| Arab Labour Organization | Arab regional | 30 | 230 |
| Arab Maritime Transport Academy | Arab regional | - | 1 040 |
| Arab Trade Financing Programme | Arab regional | - | 50 |
| Asociación Chilena de la Propriedad Industrial | Chile | - | 15 |
| Asociación de Zonas Francas de Latin America y el Caribe | Latin America regional | - | 8 |
| Assistance to the Latin American Association for Integration | Latin America regional | - | 264 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Australia | Bhutan | - | 243 |
| | Bolivia | - | 2 |
| | China | - | 431 |
| | Egypt | - | 227 |
| | El Salvador | 10 | 10 |
| | Honduras | - | 11 |
| | Mongolia | 227 | 227 |
| | Myanmar | - | 16 |
| | Nicaragua | 22 | 22 |
| | Papua New Guinea | - | 1 802 |
| | Saint Vincent | - | 2 |
| | Vanuatu | - | 45 |
| | Viet Nam | 97 | 236 |
| | Yemen | - | 4 |
| | Global | - | 19 |
| | Interregional | 179 | 219 |
| | Subtotal | 535 | 3 516 |
| Austria | Bangladesh | - | 147 |
| | China | - | 81 |
| | Egypt | - | 420 |
| | Yugoslavia | 1 195 | 1 195 |
| | Interregional | 30 | 30 |
| | Africa regional | - | 200 |
| | Subtotal | 1 225 | 2 073 |
| Belgium | Algeria | - | 184 |
| | Kenya | 301 | 1 476 |
| | Mali | - | 1 075 |
| | Mauritania | - | 24 |
| | Subtotal | 301 | 2 759 |
| Board of the Cartagena Agreement | Peru | - | 6 |
| Canada | Angola | 420 | 420 |
| | Argentina | 1 | 1 |
| | Brazil | 59 | 173 |
| | Cape Verde | 20 | 20 |
| | China | - | 164 |
| | Colombia | 25 | 51 |
| | Congo | 24 | 24 |
| | Yemen | - | 20 |
| | Egypt | - | 1 000 |
| | El Salvador | 607 | 607 |
| | Ethiopia | 13 | 13 |
| | Jamaica | - | 154 |
| | Liberia | - | 262 |
| | Myanmar | - | 37 |
| | Maldives | - | 10 |
| | Sao Tome and Principe | - | 9 |
| | Somalia | - | 208 |
| | Sudan | - | 1 067 |
| | Tunisia | - | 31 |
| | Turkey | - | 39 |
| | Uganda | - | 15 |
| | Yemen | 39 | 39 |
| | Zambia | - | 76 |
| | Global | - | 84 |
| | Interregional | 928 | 11 188 |
| | Africa regional | 133 | 617 |
| | Latin America regional | - | 1 489 |
| | Subtotal | 2 269 | 17 818 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Caribbean Development Bank | Caribbean regional | - | 150 |
| | Dominica | - | 25 |
| | Saint Lucia | - | 120 |
| | Latin America regional | - | 230 |
| | Subtotal | - | 525 |
| Caribbean Community | Latin America regional | - | 127 |
| Central African Development Bank | Africa regional | - | 163 |
| Central American Bank for Economic Integration | Latin America regional | - | 36 |
| Denmark | Angola | 500 | 500 |
| | Bangladesh | - | 300 |
| | Bolivia | 661 | 961 |
| | Botswana | 165 | 725 |
| | Costa Rica | 1 166 | 1 500 |
| | Yemen | - | 247 |
| | Ecuador | 737 | 737 |
| | Egypt | - | 498 |
| | Sudan | - | 118 |
| | Interregional | 632 | 2 048 |
| | Africa regional | - | 1 338 |
| | Subtotal | 3 861 | 8 972 |
| East African Development Bank | Africa regional | - | 46 |
| European Economic Community | Brazil | 159 | 159 |
| | Lesotho | - | 151 |
| | Sudan | - | 287 |
| | Yemen | - | 3 009 |
| | Arab regional | - | 123 |
| | Europe regional | - | 77 |
| | Interregional | 70 | 199 |
| | Subtotal | 229 | 4 005 |
| Finland | Bolivia | - | 311 |
| | Cambodia | 505 | 505 |
| | China | - | 250 |
| | Costa Rica | - | 372 |
| | Lebanon | - | 48 |
| | Nicaragua | 171 | 341 |
| | Panama | 5 | 5 |
| | Somalia | - | 92 |
| | Sudan | - | 2 111 |
| | Uganda | 305 | 305 |
| | United Republic of Tanzania | - | 827 |
| | Africa regional | - | 2 439 |
| | Asia regional | - | 265 |
| | Interregional | - | 376 |
| | Subtotal | 986 | 8 247 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Food and Agricultural Organization | Interregional | - | 10 |
| France | China | - | 52 |
| | Dominican Republic | - | 18 |
| | Egypt | - | 112 |
| | Haiti | - | 2 108 |
| | Morocco | 66 | 466 |
| | Nicaragua | - | 41 |
| | Niger | - | 20 |
| | Romania | 73 | 123 |
| | Zimbabwe | - | 32 |
| | Africa regional | 2 604 | 4 035 |
| | Latin America regional | 167 | 1 221 |
| | Global | - | 173 |
| | Interregional | 70 | 409 |
| | Subtotal | 2 980 | 8 810 |
| Germany | Cambodia | - | 29 |
| | China | - | 282 |
| | Dominican Republic | - | 25 |
| | Jordan | - | 28 |
| | Mauritania | - | 96 |
| | Paraguay | - | 109 |
| | United Republic of Tanzania | - | 43 |
| | Uruguay | - | 4 |
| | Yemen | - | 1 992 |
| | Asia regional | - | 62 |
| | Interregional | 390 | 2 314 |
| | Global | - | 196 |
| | Subtotal | 390 | 5 180 |
| Greece | Egypt | - | 500 |
| Hongkong | China | - | 6443 |
| Inter-American Development Bank | Bolivia | - | 2 048 |
| | Latin America regional | 550 | 4 084 |
| | Subtotal | 550 | 6 132 |
| International Finance Corporation | Latin America regional | 442 | 970 |
| | Africa regional | 1 326 | 6 027 |
| | Subtotal | 1 768 | 6 997 |
| International Fund for Agricultural Development | Venezuela | (31) | 489 |
| | Arab States regional | - | 30 |
| | Latin America regional | - | 901 |
| | Subtotal | (31) | 1 420 |
| International Labour Organization | Jordan | - | 32 |
| | Arab regional | 100 | 150 |
| | Interregional | - | 238 |
| | Subtotal | 100 | 420 |
| International Monetary Fund | Latin America regional | - | 375 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| International Telecommunication Union | Brazil | - | 27 |
| Iran, Islamic Republic of | Arab States regional | - | 2 003 |
| Israel | Latin America regional | - | 50 |
| Instituto regional de Corporación | Sierra Leone | 68 | 125 |
| Italy | Argentina | - | 1 200 |
| | Bolivia | - | 8 174 |
| | China | 15 | 10 214 |
| | Colombia | - | 122 |
| | Egypt | - | 325 |
| | Honduras | - | 1 920 |
| | Kenya | - | 1 618 |
| | Africa regional | - | 3 126 |
| | Latin America regional | 27 400 | 61 911 |
| | Global | - | 300 |
| | Interregional | 2 248 | 4 551 |
| | Subtotal | 29 663 | 93 461 |
| Japan | Cook Islands | - | 150 |
| | Egypt | - | 1 000 |
| | Lao | 324 | 324 |
| | Maldives | - | 532 |
| | Myanmar | (1) | 499 |
| | Nepal | - | 524 |
| | Samoa | - | 356 |
| | Thailand | - | 339 |
| | Tuvalu | - | 755 |
| | Latin America regional | 200 | 400 |
| | Interregional | 270 | 1 595 |
| | Subtotal | 793 | 6 474 |
| Jordan | Palestinian people | - | 457 |
| Latin American Centre for Development Administration | Latin America regional | - | 67 |
| Latin American Institute for Economic and Social Planning | Paraguay | - | 24 |
| | Latin America regional | - | 356 |
| | Subtotal | - | 380 |
| League of Arab States | Arab regional | - | 100 |
| Libyan Arab Jamahiriya | Africa regional | - | 97 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Mauritania | Arab regional | - | 12 |
| Miscellaneous | Bangladesh | 9 | 121 |
| | Chad | - | 8 975 |
| | Liberia | 745 | 745 |
| | Mauritania | - | 565 |
| | Sudan | - | 738 |
| | Turkey | - | 4 |
| | Interregional | 178 | 567 |
| | Latin America regional | - | 244 |
| | Subtotal | 932 | 11 959 |
| Morocco | Africa regional | - | 64 |
| Netherlands | Afghanistan | - | 580 |
| | Angola | 231 | 231 |
| | Bangladesh | - | 257 |
| | Bhutan | 1 | 750 |
| | Bolivia | 1 735 | 3 081 |
| | Botswana | - | 941 |
| | Brazil | - | 51 |
| | Cambodia | 3 775 | 3 775 |
| | Chad | - | 847 |
| | China | - | 622 |
| | Colombia | - | 1 200 |
| | Costa Rica | 880 | 5 449 |
| | Côte d'Ivoire | 306 | 1 299 |
| | Ecuador | 35 | 2 237 |
| | Egypt | - | 2 000 |
| | Ghana | - | 506 |
| | Guatemala | 1 680 | 9 425 |
| | Guinea-Bissau | - | 418 |
| | Honduras | - | 12 492 |
| | Indonesia | 1 111 | 8 852 |
| | Jamaica | - | 198 |
| | Lesotho | - | 1 673 |
| | Liberia | 471 | 1 605 |
| | Malawi | 86 | 86 |
| | Mauritania | - | 244 |
| | Mozambique | 893 | 1 310 |
| | Nepal | - | 1 140 |
| | Nicaragua | - | 1 203 |
| | Nigeria | 278 | 1 012 |
| | Peru | - | 108 |
| | Philippines | 78 | 438 |
| | Rwanda | - | 1 701 |
| | Senegal | 521 | 2 945 |
| | Sudan | 2 312 | 5 253 |
| | Swaziland | - | 1 715 |
| | Uganda | - | 8 |
| | United Republic of Tanzania | - | 25 |
| | Yemen | - | 17 541 |
| | Africa regional | 642 | 2 493 |
| | Latin America regional | 58 | 636 |
| | Interregional | 683 | 6 798 |
| | Subtotal | 15 776 | 103 145 |
| New Zealand | China | 136 | 991 |
| | Fiji | - | 5 |
| | Iran, Islamic Republic of | - | 48 |
| | Kenya | 13 | 679 |
| | Kiribati | 10 | 77 |
| | Papua New Guinea | - | 1 052 |
| | Viet Nam | - | 29 |
| | Subtotal | 159 | 2 881 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Niger Basin Authority | Africa Regional | - | 142 |
| Non-governmental organizations | Bolivia | 639 | 7 861 |
| | Cyprus | - | 17 |
| | Haiti | - | 39 |
| | Montserrat | 4 | 29 |
| | Sao Tome and Principe | - | 6 |
| | Uganda | - | 2 |
| | Uruguay | - | 9 |
| | Subtotal | 643 | 7 963 |
| Norway | Angola | 447 | 447 |
| | Egypt | - | 543 |
| | El Salvador | 300 | 300 |
| | Ethiopia | 150 | 150 |
| | Namibia | - | 40 |
| | Nicaragua | - | 1 108 |
| | Somalia | - | 44 |
| | Zimbabwe | 143 | 433 |
| | Asia regional | 687 | 687 |
| | Africa regional | 1 256 | 3 306 |
| | Interregional | 1 043 | 11 169 |
| | Subtotal | 4 026 | 18 227 |
| Organization of Petroleum Exporting Countries | Egypt | - | 1 500 |
| | Africa regional | - | 8 001 |
| | Arab regional | - | 7 641 |
| | Asia regional | - | 1 999 |
| | Latin America regional | - | 3 500 |
| | Interregional | - | 1 898 |
| | Global | - | 2 281 |
| | Subtotal | - | 26 820 |
| Philippines | China | - | 1 |
| Portugal | Angola | 100 | 100 |
| | Cape Verde | 706 | 865 |
| | Africa regional | 60 | 60 |
| | Subtotal | 866 | 1 025 |
| Saudi Arabia | Yemen | - | 5 000 |
| Southern African Centre for Cooperation in Agriculture | Mozambique | - | 6 |
| Secretaria Ejecutiva del Convenio Andrés Bello | Chile | - | 30 |
| Somalia | Africa regional | - | 20 |
| Spain | Bolivia | - | 213 |
| | El Salvador | 1 000 | 1 000 |
| | Mexico | - | 149 |
| | Latin America regional | 250 | 771 |
| | Interregional | 76 | 231 |
| | Subtotal | 1 326 | 2 364 |
| Sweden | Angola | 1 799 | 1 799 |
| | Bolivia | - | 10 |
| | Botswana | - | 445 |
| | Ecuador | - | 333 |
| | Egypt | - | 920 |
| | Guinea-Bissau | - | 144 |
| | Kenya | - | 1 386 |
| | Lao People's Democratic Republic | (177) | 329 |
| | Mozambique | - | 65 |
| | Namibia | - | 133 |
| | Nicaragua | 541 | 1 192 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| Sweden (continued) | Sri Lanka | - | 15 |
| | Sudan | - | 2 333 |
| | Viet Nam | 200 | 566 |
| | Asia regional | 14 | 14 |
| | Interregional | 1 343 | 7 634 |
| | Africa regional | 495 | 1 435 |
| | Subtotal | 4 215 | 18 753 |
| Switzerland | Bangladesh | - | 2 217 |
| | Bolivia | - | 14 |
| | Burundi | 35 | 2 291 |
| | Chad | - | 419 |
| | Chile | - | 20 |
| | Côte d'Ivoire | - | 46 |
| | Egypt | - | 500 |
| | Ghana | 23 | 550 |
| | Nicaragua | 100 | 100 |
| | Nepal | - | 80 |
| | Peru | - | 300 |
| | Rwanda | - | 707 |
| | Africa regional | 290 | 742 |
| | Asia regional | 402 | 1 312 |
| | Global | - | 886 |
| | Interregional | 1 068 | 8 298 |
| | Subtotal | 1 918 | 18 482 |
| Tunisia | Palestinian people | - | 24 |
| United Kingdom of Great Britain and Northern Ireland | Angola | 79 | 79 |
| | Brazil | 500 | 500 |
| | China | - | 550 |
| | Egypt | - | 1 770 |
| | Guyana | - | 250 |
| | Honduras | - | 140 |
| | Liberia | 109 | 109 |
| | Myanmar | - | 17 |
| | Nicaragua | 97 | 97 |
| | Sudan | - | 326 |
| | Yemen | - | 662 |
| | Africa regional | 316 | 1 194 |
| | Asia regional | - | 33 |
| | Interregional | 1 236 | 5 544 |
| | Subtotal | 2 337 | 11 271 |
| United Nations | Brazil | 69 | 69 |
| | Cape Verde | - | 57 |
| | Central African Republic | - | 2 |
| | Comoros | - | 9 |
| | Djibouti | - | 106 |
| | Ecuador | - | 1 |
| | Mauritania | - | 276 |
| | Mozambique | - | 259 |
| | Tonga | - | 5 |
| | Uganda | - | 151 |
| | Global | - | 33 |
| | Interregional | - | 28 |
| | Latin America regional | - | 34 |
| | Subtotal | 69 | 1 030 |
| United Nations Centre for Human Settlements | Barbados | - | 46 |
| | Bhutan | 23 | 23 |
| | Bolivia | - | 122 |
| | British Virgin Islands | - | 57 |
| | Burkina Faso | - | 57 |
| | Cape Verde | - | 91 |
| | Costa Rica | - | 16 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| United Nations Centre for Human Settlements (continued) | Dominica | - | 50 |
| | Guyana | - | 57 |
| | Jamaica | - | 40 |
| | Lao People's Democratic Republic | - | 62 |
| | Mexico | - | 22 |
| | Montserrat | 51 | 51 |
| | Myanmar | - | 45 |
| | Nicaragua | 120 | 120 |
| | Qatar | - | 10 |
| | Sierra Leone | - | 46 |
| | United Arab Emirates | - | 132 |
| | Vanuatu | - | 25 |
| | Venzuela | - | 6 |
| | Zimbabwe | - | 77 |
| | Caribbean regional | 168 | 248 |
| | Latin America regional | - | 144 |
| | Subtotal | 362 | 1 547 |
| United Nations Children's Fund | Argentina | 15 | 15 |
| | Bhutan | 13 | 13 |
| | Bolivia | - | 50 |
| | China | 25 | 245 |
| | Colombia | - | 20 |
| | Ethiopia | - | 40 |
| | Guatemala | 35 | 35 |
| | Iraq | - | 60 |
| | Mali | - | 300 |
| | Nepal | - | 334 |
| | Nicaragua | 48 | 48 |
| | Niger | - | 178 |
| | Papua New Guinea | 36 | 36 |
| | Qatar | - | 130 |
| | Sierra Leone | - | 7 |
| | Sudan | - | 200 |
| | United Arab Emirates | 76 | 76 |
| | United Republic of Tanzania | - | 20 |
| | Latin America regional | 7 | 15 |
| | Interregional | 268 | 318 |
| | Subtotal | 523 | 2 140 |
| United Nations Educational, Scientific and Cultural Organization | Egypt | - | 204 |
| | Jamaica | - | 46 |
| | Venezuela | - | 10 |
| | Subtotal | - | 260 |
| United Nations Environment Programme | Indonesia | - | 14 |
| | Jamaica | - | 265 |
| | Tunisia | - | 65 |
| | Interregional | 75 | 75 |
| | Subtotal | 75 | 419 |
| United Nations International Drug Control Programme | Jamaica | - | 132 |
| | Thailand | - | 855 |
| | Subtotal | - | 987 |
| United Nations Development Fund for Women | Syria | - | 57 |

Annex table 3 (b) (continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| United Nations Population Fund | China | - | 144 |
| | Indonesia | - | 130 |
| | Thailand | - | 63 |
| | Interregional | - | 30 |
| | Subtotal | - | 367 |
| United Nations High Commissioner for Refugees | Cambodia | 250 | 250 |
| | China | - | 50 |
| | Sudan | - | 188 |
| | Arab Regional | - | 145 |
| | Subtotal | 250 | 633 |
| United Nations Industrial Development Organization | Algeria | - | 1 334 |
| | Comoros | - | 5 |
| | Tunisia | - | 45 |
| | Interregional | - | 75 |
| | Subtotal | - | 1 459 |
| United Nations Trust Fund for Sudano-Sahelian Activities | Somalia | - | 294 |
| | Africa regional | - | 2 600 |
| | Subtotal | - | 2 894 |
| Office of the United Nations Disaster Relief Coordinator | Argentina | 20 | 20 |
| | Bangladesh | - | 25 |
| | Chad | - | 200 |
| | China | - | 170 |
| | El Salvador | - | 30 |
| | Thailand | - | 25 |
| | Interregional | - | 25 |
| | Subtotal | 20 | 495 |
| United Nations Volunteers | Latin America regional | 50 | 50 |
| USA for Africa | Mauritania | - | 100 |
| United States of America | Argentina | 50 | 300 |
| | Bangladesh | - | 1 000 |
| | Botswana | - | 343 |
| | Burkina Faso | - | 500 |
| | Cape Verde | - | 28 |
| | Chad | - | 1 424 |
| | China | - | 25 |
| | Egypt | 16 | 67 |
| | Ethiopia | 177 | 177 |
| | Haiti | - | 1750 |
| | Indonesia | - | 350 |
| | Jamaica | - | 218 |
| | Kenya | 1 000 | 1 000 |
| | Mali | - | 647 |
| | Mauritania | - | 144 |
| | Mongolia | - | 270 |
| | Poland | - | 370 |
| | Sierra Leone | - | 300 |
| | Somalia | 1 393 | 3 075 |
| | Sudan | 1 130 | 1 960 |
| | Togo | - | 170 |
| | Trust Territory of the Pacific Islands | 112 | 224 |
| | Uruguay | 130 | 919 |

Annex table 3 (b) continued)

| Donor | Recipient country/region | Amount in 1992 | Cumulative amount 1975 - 1992 |
|---|---|---|---|
| United States of America (continued) | Africa regional | 1 500 | 7 099 |
| | Asia regional | - | 311 |
| | Central America regional | - | 175 |
| | Latin America regional | - | 3 747 |
| | Interregional | 243 | 651 |
| | Global | - | 5 |
| | Subtotal | 5 751 | 27 249 |
| Venezuela | Egypt | - | 10 |
| West Africa Development Bank | Africa regional | - | 538 |
| World Bank | Bhutan | 251 | 1 751 |
| | Brazil | 3 | 3 |
| | Gambia | - | 210 |
| | Morocco | 70 | 70 |
| | Pakistan | - | 165 |
| | Africa regional | - | 2 144 |
| | Arab States regional | 600 | 1 020 |
| | Asia regional | - | 37 |
| | Europe regional | - | 725 |
| | Interregional | 100 | 490 |
| | Latin America regional | - | 1 264 |
| | Global | 625 | 1 757 |
| | Subtotal | 1 649 | 9 636 |
| World Health Organization | China | - | 10 |
| | Guyana | - | 10 |
| | Palestinian people | - | 793 |
| | Subtotal | - | 813 |
| World Food Programme | United Republic of Tanzania | - | 39 |
| TOTAL | | 91 113 | 485 079 |

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Annex table 4. UNDP Investments as at 31 December 1992
(United States dollars)

| Currency | Total amount by currency | General Resources | Subsidiary programmes | Operational Reserve | Reserve for Field Accom. |
|---|---|---|---|---|---|
| Australian dollars | 9 251 724 | 6 251 724 | 3 000 000 | | |
| Austrian schillings | 1 227 532 | 1 227 532 | | | |
| Belgian francs | 16 031 656 | 11 031 656 | 5 000 000 | | |
| Bulgarian leva | 357 229 | 357 229 | | | |
| Canadian dollars | 50 791 777 | 7 291 777 | 43 500 000 | | |
| Czechoslovak koruna | 1 052 828 | 1 052 828 | | | |
| Danish krone | 4 501 412 | 2 001 412 | 2 500 000 | | |
| Deutsche mark | 15 022 900 | 5 022 900 | 10 000 000 | | |
| European currency unit | 69 072 498 | 0 | | 69 072 498 | |
| Finnish markka | 1 590 176 | 1 590 176 | | | |
| French franc | 2 547 647 | 2 547 647 | | | |
| Hungarian forint | 66 068 | 66 068 | | | |
| Icelandic krona | 2 712 | 2 712 | | | |
| Israeli shekels | 16 925 | 16 925 | | | |
| Irish pounds | 154 918 | 154 918 | | | |
| Italian lire | 6 289 594 | 6 289 594 | | | |
| Japanese yen | 92 476 284 | 12 596 285 | 69 379 999 | 10 500 000 | |
| Netherlands guilder | 17 327 738 | 2 900 236 | 10 000 000 | 4 427 502 | |
| New Zealand dollars | 895 337 | 895 337 | | | |
| Norwegian krone | 1 308 869 | 1 308 869 | | | |
| Pounds sterling | 38 818 731 | 8 818 731 | 30 000 000 | | |
| Romanian lei | 3 859 | 3 859 | | | |
| Spanish pesetas | 1 756 522 | 1 756 522 | | | |
| Swedish krona | 7 099 244 | 3 599 244 | 3 500 000 | | |
| Swiss francs | 50 522 447 | 12 204 119 | 27 818 328 | 10 500 000 | |
| United States dollars | 613 578 009 | 165 761 837 | 335 510 000 | 115 500 000 | (3 193 828) |
| | 1 001 764 636 | 254 750 137 | 540 208 327 | 210 000 000 | (3 193 828) |

Note: Amount held for subsidiary programme activities include $62,843,939 and $5,298,201 representing unliquidated obligations for MSAs and UNDP administered trust funds and $4,668,188 as reserves held for the medical insurance programme for field staff.

Annex table 5. Agency support costs in 1992 under flexibility arrangements: Forecasts versus Actual for 1992 a/
(thousands of US dollars)

| | IAEA | IMO | ITU | UPU | WIPO | WMO | WTO | Total for all agencies |
|---|---|---|---|---|---|---|---|---|
| 1. Delivery of UNDP-funded projects | | | | | | | | |
| Forecast | 1 200 | 5 000 | 13 500 | 4 000 | 2 450 | 13 000 | 2 723 | 41 873 |
| Actual | 516 | 3 556 | 13 799 | 2 250 | 1 171 | 12 016 | 2 495 | 35 803 |
| 2. Standard support cost | | | | | | | | |
| Forecast | 156 | 650 | 1 755 | 520 | 319 | 1 690 | 354 | 5 444 |
| Actual | 67 | 462 | 1 794 | 293 | 152 | 1 562 | 324 | 4 654 |
| 3. Flexibility requirements | | | | | | | | |
| Forecast | 108 | 450 | 752 | 360 | 221 | 810 | 245 | 2 946 |
| Actual | 46 | 320 | 769 | 203 | 105 | 749 | 225 | 2 417 |
| 4. Total support costs (item 2 + item 3) | | | | | | | | |
| Forecast | 264 | 1 100 | 2 507 | 880 | 540 | 2 500 | 599 | 8 390 |
| Actual | 114 | 782 | 2 562 | 495 | 258 | 2 311 | 549 | 7 071 |
| 5. Percentage of total support costs to programme delivery (item 4 ÷ item 1) | | | | | | | | |
| Forecast | 22.00% | 22.00% | 18.57% | 22.00% | 22.00% | 19.23% | 22.00% | 20.03% |
| Actual | 22.00% | 22.00% | 18.57% | 22.00% | 22.00% | 19.23% | 22.00% | 19.75% |

a/ Prepared in accordance with Governing Council decision 91/32



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Annex table 6. Forecast of 1993 agency support costs under flexibility arrangements a/

(thousands of US dollars)

| | IAEA | IMO | ITU | UPU | WIPO | WMO | WTO | Total for all Agencies |
|---|---|---|---|---|---|---|---|---|
| 1. Estimated delivery of UNDP-financed projects | 2 500 | 3 500 | 10 000 | 4 000 | 1 400 | 12 000 | 2 500 | 35 900 |
| 2. Standard support costs at 13% | 325 | 455 | 1 300 | 520 | 182 | 1 560 | 325 | 4 667 |
| 3. Flexibility requirements | 225 | 315 | 745 | 360 | 126 | 748 | 225 | 2 744 |
| 4. UNDP reimbursable support costs on UNDP-financed projects (item 2 + item 3) | 550 | 770 | 2 045 | 880 | 308 | 2 308 | 550 | 7 411 |
| 5. Percentage of UNDP reimbursable support costs to delivery of UNDP-financed projects (item 4 ÷ item 1) | 22.00% | 22.00% | 20.45% | 22.00% | 22.00% | 19.23% | 22.00% | 20.64% |
| 6. Total agency support costs on UNDP-financed projects | 826 | 2 098 | 2 480 | 1 887 | 509 | 6 950 | 1 102 | 15 852 |
| 7. Percentage of UNDP-reimbursable support costs to agency's total support cost on UNDP-financed projects (item 4 ÷ item 6) | 66.59% | 36.70% | 82.46% | 46.63% | 60.51% | 33.20% | 55.14% | 47.11% |

a/ Prepared in accordance with Governing Council decision 91/32

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Annex table 7 (a), Summary of status of the Reserve for Field Accommodation,
Year ended 31 December 1992
(United States dollars)

| | | |
|---|---|---|
| Authorized level of Reserve | | $25 000 000 |
| Less: Outstanding loans | 3 829 943 A/ | |
| Completed investments | 371 825 B/ | |
| Work in Progress | 19 310 957 C/ | |
| HARS | 859 714 D/ | |
| Repairs/rehabilitation | 3 820 180 E/ | $28 192 619 |
| Balance of Reserve | | ($3 192 619) |
| Balance of Reserve | | ($3 192 619) |
| Less: Committed and under construction | 6 533 402 C/ | |
| HARS | 0 D/ | |
| Repairs/rehabilitation | 0 E/ | |
| | | ($ 6 533 402) |
| Committed balance of Reserve | | ($ 9 726 021) |

Note: The alphabetical references correspond to the detailed analysis provided in annex table 7 (b).

Annex table 7 (b). - Status of the Reserve for Field Accommodation
(United States dollars)

A. Amortized construction loans to Governments

| Borrower | Repayment period of Loan | Balances as at 31 Dec. 1991 | Repayments received in 1992 | Balances as at 30 Sept. 1992 | Analysis of Loan Balance due for 1992 and prior years | Analysis of Loan Balance due for future years |
|---|---|---|---|---|---|---|
| Angola | 1984-1999 | 1 288 579 | 238 570 | 1 050 009 | - | 1 050 009 |
| Burundi : | | | | | | |
| - Phase II | 1988-2003 | 997 187 | 65 471 | 931 716 | - | 931 716 |
| Yemen | 1984-1999 | 665 745 | 81 611 | 584 134 | - | 584 134 |
| Equatorial Guinea | 1988-2003 | 581 030 | 40 765 | 540 265 | - | 540 265 |
| Malawi : | | | | | | |
| - Phase III | 1980-1995 | 23 362 | 4 232 | 19 130 | - | 19 130 |
| - Phase IV | 1988-2002 | 757 860 | 53 171 | 704 689 | - | 704 689 |
| | | 4 313 763 | 483 820 | 3 829 943 | 0 | 3 829 943 |

B. Completed investments

| | | | | | | |
|---|---|---|---|---|---|---|
| Namibia | | 453 479 | 81 654 | 371 825 | | 371 825 |

C. Work in progress - Construction loans/investment in housing

| Country | Government loan commitment | UNDP investment commitment | Total commitment | disbursed | Balance of commitment |
|---|---|---|---|---|---|
| Angola | 18 698 | - | 18 698 | 18 698 | 0 |
| Cape Verde | 850 000 | 2 500 000 | 3 350 000 | 1 133 315 | 2 216 685 |
| Comoros | 600 000 | 2 600 000 | 3 200 000 | 1 416 481 | 1 783 519 |
| Ghana | - | 700 000 | 700 000 | 1 617 906 | (917 906) |
| Guinea Bissau | 1 250 000 | 2 725 000 | 3 975 000 | 2 302 608 | 1 672 392 |
| Lao Peoples Democratic Republic | 150 000 | - | 150 000 | 75 000 | 75 000 |
| Maldives | 1 000 000 | - | 1 000 000 | 1 349 001 | (349 001) |
| Mozambique | - | 1 900 000 | 1 900 000 | 1 331 977 | 568 023 |
| Sao Tome and Principe | 1 200 000 | 2 100 000 | 3 300 000 | 1 119 903 | 2 180 097 |
| Somalia | 480 661 | - | 480 661 | 480 661 | 0 |
| Uganda | 500 000 | 2 000 000 | 2 500 000 | 2 760 336 | (260 336) |
| Viet Nam | 1 570 000 | - | 1 570 000 | 737 176 | 832 824 |
| Zambia | 1 430 000 | 2 270 000 | 3 700 000 | 4 967 895 | (1 267 895) |
| Subtotal | 9 049 359 | 16 795 000 | 25 844 359 | 19 310 957 | 6 533 402 |

D. Household Appliances Rental Scheme

| Country | Authorized level | Net disbursed |
|---|---|---|
| Various | 850 000 | 859 714 |

E. Repairs and rehabilitation of housing and offices

| Country | Authorized level | Net disbursed |
|---|---|---|
| Burundi | - | 957 058 |
| Guinea | - | 1 114 329 |
| Tanzania | - | 735 315 |
| Various | 1 550 000 | 1 013 478 |
| | | 3 820 180 |

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Annex table 8 (a). New Management Service Agreements: 1992
(United States dollars)

| Recipient country | Agreement description | Source of funding | Date of signature | | Budget a/ (millions of dollars) | Duration (years) |
|---|---|---|---|---|---|---|
| I. DEVELOPMENT BANKS | | | | | | |
| Argentina | Public Sector Reform | World Bank | 16 Sept 1992 | | 0.63 | 1.5 |
| Argentina | Technical Assistance - 2nd Tax Admin. | World Bank | 27 May 1992 | | 1.50 | 1.5 |
| Argentina | Prog for financial/economical development | World Bank | 11 May 1992 | | 4.35 | 4 |
| Argentina | Tech Assistance - 2nd Tax Admin. | World Bank | 20 Jan 1993 | c/ | 18.50 | 3.5 |
| Argentina | Desarrollo Cientifico y Tecnológico | IADB | 11 Feb 1993 | c/ | 23.00 | 2 |
| Bolivia | Structural Adjustment | World Bank/IDA | Sept 1992 | | 4.16 | 2 |
| Ecuador | Telecommunication project | World Bank | 16 Jul 1992 | | 2.48 | 3 |
| Ecuador | Basic Education | World Bank | 01 Jun 1992 | | 30.84 | 5.5 |
| Ecuador | Adult Education | World Bank | 19 Jun 1992 | | 8.38 | 2 |
| Ecuador | Health and Nutrition - 2nd Soc Dev Proj | World Bank | N/A | d/ | 12.14 | 7 |
| Mongolia | Public Sector Institutional Strengthening | World Bank/IDA | 27 Feb 1992 | | 3.30 | 3.5 |
| St. Kitts/Nevis | Admin - Agricultural Plan'g & Train'g | World Bank | 18 Nov 1992 | | 1.09 | 3 |
| Uganda | Procurement - Econ. and Fin. Management | World Bank/IDA | 23 Dec 1992 | | 0.36 | 1 |
| Subtotal | | | | | 110.74 | |
| II. BILATERAL GRANTS: | | | | | | |
| Albania | Emergency Humanitarian Assistance | CEC | 22 Jan 1993 | c/ | 2.45 | 2 |
| Bolivia | National Census on Population | Germany | 31 Jan 1992 | | 3.64 | 1 |
| El Salvador | Procurement of Commodities | Japan | 10 Apr 1992 | | 3.96 | 1 |
| Mali | Procurement of Commodities | Japan | 30 Apr 1992 | | 3.85 | 1 |
| Mongolia | Procurement of Commodities | Japan | 31 Jul 1992 | | 16.13 | 2 |
| Mongolia | Essential Drugs | Netherlands | 28 Nov 1992 | | 1.11 | 1 |
| Peru | Procurement of Commodities | Japan | 15 Apr 1992 | | 28.77 | 2 |
| Philippines | Provincial Water Supply, Swerage & Sanit. | Denmark | 09 Aug 1992 | | 0.42 | 1 |
| Regional Afr | Agric. Operations Technology-II | Sweden | 23 Oct 1992 | | 3.49 | 3 |
| Senegal | Procurement of Commodities | Japan | 13 Apr 1992 | | 0.25 | 1 |
| Togo | Procurement of Commodities | Japan | N/A | d/ | 2.26 | 1 |
| Trust Territory of the Pacific Islands | Palau Nat. Master Dev. Plan | USA | 21 Dec 1992 | | 0.37 | 4 |
| Subtotal | | | | | 66.69 | |
| III. GOVERNMENT FUNDED: | | | | | | |
| Argentina | Plan de Technologia Agropecuaria | ARG-GOVT | N/A | d/ | 5.23 | |
| Argentina | Desarrollo Cientifico y Tecnologico | ARG-GOVT | 11 Feb 1993 | c/ | 4.00 | 2 |
| Argentina | Procurement for Tax Administration | ARG-GOVT | 20 Aug 1992 | | 0.40 | 1 |
| Argentina | TA for 2nd Tax Administration Proj. | ARG-GOVT | 27 Oct 1992 | | 5.60 | 1 |
| Bolivia | MACA | BOL-GOVT | 07 Jul 1992 | | 0.67 | 4 |
| Bolivia | Assistance to MACA | BOL-GOVT | 07 Jul 1992 | | 0.88 | 4 |
| Dominican Republic | ReCentral Bank Information System | DOM-GOVT | 03 Jun 1992 | | 0.64 | 2 |
| Mexico | Pre-Feasibility Study Electrical Intercon. | MEX-GOVT | 10 Jan 1992 | | 0.07 | 1 |
| Subtotal | | | | | 17.49 | |
| IV: IFAD | | | | | | |
| Republic of Korea | Sericulture & Supplementary Fund | IFAD | e/ | | 0.33 | 6 |
| El Salvador | Chalatenango Agri Development | IFAD | e/ | | 0.58 | 10 |
| Iran, Islamic Republic of | Agri Extension & Women Dev | IFAD | e/ | | 0.31 | 6 |
| Mauritania | Imraguen-Based Banc D'Arguin | IFAD | e/ | | 0.51 | 8 |
| Mexico | Indigenous Estado Puebla | IFAD | e/ | | 0.53 | 7 |
| Pakistan | Hansehra Village Support Project | IFAD | e/ | | 0.46 | 8 |
| Paraguay | Peasant Development Fund | IFAD | e/ | | 0.47 | 8 |
| Sierra Leone | North-Central Agricultural Dev. | IFAD | e/ | | 0.59 | 10 |
| Tonga | Outer Island Credit | IFAD | e/ | | 0.33 | 6 |
| Subtotal | | | | | 4.11 | |
| TOTAL | | | | | 199.03 | |

a/ Include management fees.

b/ Under the Management Service Agreement for the provision of services in Côte d'Ivoire and Senegal, OPS provides verification and certification services for purchases made by the private sector. Only the management fee is charged by OPS.

c/ Project presented to and accepted by OPS in 1992.

d/ Project presented to and accepted by OPS in 1992, but awaiting Government's signature of MSA.

e/ The IFAD Board approved during 1992 the projects listed, although the Letter of Appointment from IFAD to OPS was was not necessarily signed during this period. OPS is responsible for the Loan Administration and Supervision for IFAD projects, but does not directly manage the loan amounts. The management fee for IFAD projects is an average of $430,000 per project over the loan period.

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Annex table 8 (b). Amendments to existing Management Service Agreements: 1992
(United States dollars)

| Recipient country | Agreement description | Source of funding | Date of signature | Budget a/ (millions of dollars) | Duration (years) |
|---|---|---|---|---|---|
| I. DEVELOPMENT BANKS: | | | | | |
| Argentina | Procurement for Tax Admin. | World Bank | 13 Mar 1992 | (1.79) | 1 |
| Ecuador | Public Sector Management | World Bank | 09 Jul 1992 | 0.87 | 7 |
| Honduras | Primary Rural Education Proj | World Bank | 30 Oct 1992 | 0.27 | 6 |
| Uganda | Statistical Development | World Bank IDA | 11 Sep 1992 | 0.20 | 2 |
| Uganda | Design of Temporary Recruitment Systems | World Bank IDA | 11 Aug 1992 | 0.15 | 2 |
| | Subtotal | | | (0.30) | |
| II. BILATERAL GRANTS: | | | | | |
| 1 | Interregional Fund for Norwegian Consultancy Serv | Norway | 22 Jun 1992 | 0.31 | 2 |
| | Subtotal | | | | 0.31 |
| TOTAL | | | | 0.01 | |

a/ Includes management fees.

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